

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION, et al.,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)
(Jointly Administered)

**SUPPLEMENTAL DECLARATION AND DISCLOSURE STATEMENT OF DAVID A.
WILSON SUPPLEMENTING THE PRIOR DECLARATIONS IN SUPPORT OF
ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF WILMER CUTLER
PICKERING HALE AND DORR LLP AS SPECIAL COUNSEL**

I, David A. Wilson, Esquire, declare under penalty of perjury as follows:

1. I am a partner in the law firm of Wilmer Cutler Pickering Hale and Dorr LLP
("WCPHD"), which maintains offices in Washington, DC, among other places. The name,
address, and telephone number for WCPHD are as follows:

Wilmer Cutler Pickering Hale and Dorr LLP
1875 Pennsylvania Avenue NW
Washington, DC 20006
Telephone: (202) 663-6000
Facsimile: (202) 663-6363

2. I am a member in good standing of the bars of the State of Maryland, the
Commonwealth of Massachusetts, and the District of Columbia.

3. I submit this Declaration, pursuant to Rule 2014 of the Federal Rule Bankruptcy
Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Bankruptcy Rules for this
Court (the "Local Rules"), in connection with the application of Delphi Corporation ("Delphi" or
the "Company") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession
in the above-captioned cases (collectively, the "Debtors"), for an order, pursuant to sections
327(e) and 1107(a)(1) of Title 11, United States Code, 11 U.S.C. §§ 101 et seq. (the "Bankruptcy

Code”), authorizing the retention and employment of WCPHD as special counsel to Delphi in connection with the allegations made by Robert Mothershead, nunc pro tunc to March 29, 2007 (the “Application”).¹ This Declaration shall also constitute WCPHD’s disclosure of compensation required by Bankruptcy Rule 2016(b), Local Rule 2016-1, and section 329 of the Bankruptcy Code.

4. I am authorized to make this Declaration on WCPHD’s behalf and, unless otherwise stated, I have personal knowledge of the facts set forth herein. Certain disclosures herein relate to matters within the knowledge of other attorneys at WCPHD and are based on information provided by them.

WCPHD’s Retention and Representation

5. Since 2004, as previously disclosed by the Company, the Securities and Exchange Commission (the “SEC”) and other authorities have been investigating Delphi’s accounting and adequacy of disclosures for a number of transactions (the “SEC Investigation”). The Audit Committee undertook to examine the circumstances giving rise to the SEC Investigation and to take appropriate actions with respect thereto, including disciplinary actions and communicating with the SEC and other authorities. The Company retained WCPHD to represent the Audit Committee for these purposes under the terms of the engagement letter dated August 24, 2004. On November 9, 2005, the Debtors submitted a Retention Application for authorization to employ and retain WCPHD as special regulatory counsel for the Audit Committee. The Declaration and Disclosure Statement of Charles Davidow was filed in support of the November 9, 2005 Retention Application (“Davidow Declaration”), and included disclosure of WCPHD’s

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

relationships with certain interested parties in this bankruptcy. The Court entered an order granting that Application on December 2, 2005. On October 30, 2006, the SEC commenced and simultaneously settled with the Company a lawsuit alleging violations of federal securities laws. WCPHD continues to serve as special regulatory counsel for the Audit Committee.

6. On November 1, 2006, Delphi elected to expand WCPHD's retention to include the provision of legal advice with Delphi's annual report, executive compensation, and related disclosure matters. On December 26, 2006, the Debtors submitted a supplemental Retention Application for authorization to employ and retain WCPHD in this capacity. The Declaration and Disclosure Statement of Knute J. Salhus was filed in support of the December 26, 2006 Retention Application ("Salhus Declaration"). The Court entered an order granting that Application on January 18, 2007.

7. The Company has retained WCPHD under the terms of the engagement letter dated June 14, 2007 (the "June 14, 2007 Engagement Letter," attached hereto as Exhibit 1) to provide Delphi with legal advice in connection with the allegations made by Robert Mothershead

8. The present Declaration is intended to supplement the disclosures in the Davidow and Salhus Declarations.

9. WCPHD is a full-service, international law firm of over 1,100 attorneys with offices in Washington, DC, New York, New York, and 11 other locations worldwide. WCPHD provides legal services in many practice areas, including corporate, securities, trial and appellate litigation, regulatory, intellectual property, tax, employee benefits, and international trade. I understand that Delphi selected WCPHD as its counsel with respect the allegations made by Robert Mothershead because of the firm's reputation and extensive experience, knowledge, and national reputation and recognized expertise in the fields of securities law and government

investigations. In connection therewith, WCPHD has become familiar with the factual and legal issues relevant to the matters described in the Engagement Letter.

10. In light of certain existing client representations on unrelated matters, the engagement of Skadden, Arps, Slate, Meagher, & Flom LLP ("Skadden") as bankruptcy counsel, the engagement of Shearman & Sterling LLP ("Shearman") as special counsel, the engagement of O'Melveny & Myers LLP ("O'Melveny") as special labor counsel, and the engagement of Groom Law Group Chartered ("Groom") as special employee benefits counsel (all, as addressed below), WCPHD will not be responsible for or undertake any representation with respect to (a) advising the Debtors concerning specific contracts and claims of certain of WCPHD's existing clients nor (b) reviewing, interpreting, or commenting on the specific contracts and claims of certain of WCPHD's existing clients. These existing client relationships, and the scope of the carve-out from WCPHD's retention, are discussed more fully below.

11. I understand that the Debtors may request that WCPHD undertake specific matters beyond the limited scope of the responsibilities set forth above. Should WCPHD agree in its discretion to undertake any such matter, it is WCPHD's understanding that the Debtors shall seek further order of this Court.

12. WCPHD is making efforts, together with the Debtors' bankruptcy counsel, Skadden, special counsel, Shearman, special labor counsel, O'Melveny, and special employee benefits counsel, Groom, to ensure that there is no duplication of effort or work between Skadden, Shearman, O'Melveny, Groom, and WCPHD, and will continue to do so. It is WCPHD's intention that the estates should receive the best value possible from the efficient coordination of work among its counsel. WCPHD believes that its lawyers and Skadden, Shearman, O'Melveny, and Groom have to date delineated clearly, and will continue to delineate

clearly, the division of work between them, so as to avoid any duplication of effort and to maximize the efficiencies of the proposed arrangement.

WCPHD's Disclosure Procedures

13. Skadden forwarded WCPHD a list of the principal parties-in-interest in these chapter 11 cases, including the Debtors and Delphi's domestic and foreign subsidiaries, and its directors, officers, and key executives, lenders, insurers, underwriters, unions, and major equity- and note-holders, customers, vendors, and counterparties to their major leases and contracts, among other entities with possible connections to these cases. WCPHD added certain entities to the list provided by Skadden. The entities referenced in this paragraph are referred to collectively as the "Interested Parties." The list of Interested Parties is attached hereto as Exhibit 2.

14. In preparing this Declaration, I implemented procedures developed by WCPHD to ensure compliance with the requirements of the Bankruptcy Code and the Bankruptcy Rules regarding the retention of WCPHD in the Debtors' chapter 11 cases (the "WCPHD Disclosure Procedures"). The statements and disclosures contained herein are based on the results of the WCPHD Disclosure Procedures. Pursuant to the WCPHD Disclosure Procedures, I performed, or caused to be performed, the following actions to identify the parties relevant to this Declaration and to ascertain WCPHD's connections to the Interested Parties:

(a) WCPHD personnel compared the list of Interested Parties to the names that WCPHD has compiled in a master client database from its conflict clearance and billing records, comprised of the names of the entities for which any attorney time charges have been billed in the past ten (10) years (the "Client Database"). The Client Database includes the name of each current or former client, the names of the parties who are or were related or adverse to such current or former client in the matters on which we represented the client, and the names of the WCPHD personnel who are or were responsible for current or former matters for each such client.

(b) Any matches between the Client Database and the list of Interested Parties

were identified (the "Client Matches").

(c) An attorney at WCPHD then reviewed the Client Matches and deleted obvious name coincidences and individuals or entities that were adverse to WCPHD's client in both this matter and the respective matters referenced in the Client Matches. Any connections to Interested Parties that were disclosed in the November 9, 2005 Davidow Declaration or the December 22, 2006 Salhus Declaration were also deleted. The remaining client connections were compiled for purposes of this Declaration.

(d) In addition to the foregoing, a request was made of all WCPHD attorneys to determine if any WCPHD attorney (i) holds any equity or debt security of the Debtors, or (ii) has any claim against or other connection to any of the Debtors.

WCPHD's Connections

15. The disclosures in this subsection are the product of implementing the aforementioned WCPHD Disclosure Procedures, and disclose WCPHD's connections with the Interested Parties for purposes of Bankruptcy Rule 2014 as of November 9, 2005. The disclosures are arranged in the same categories as the Interested Parties List:² (i) domestic subsidiaries;³ (ii) foreign subsidiaries; (iii) joint owners of subsidiaries; (iv) directors, officers, and key executives; (v) major customers; (vi) insurance providers; (vii) major vendors; (viii) professionals; (ix) indenture trustees; (x) underwriters of securities; (xi) non-Debtor parties to collective bargaining agreements; (xii) counterparties to major leases; (xiii) counterparties to major contracts; (xiv) major lenders; (xv) state and other government authorities; (xvi) potential interested parties; (xvii) major litigation parties; (xviii) holders of 5% or more of the equity securities of the Company; (xix) holders of 5% or more of notes of the Company; and (xx) postpetition parties.

² Certain Interested Parties listed in paragraphs 17 and 18 of this Declaration may qualify for more than one of the categories set forth therein. For example, certain "Major Customers" also may be "Counterparties to Major Contracts." To avoid duplication, I have listed each such Interested Party in only one applicable category.

³ This category includes all of the Debtors.

A. Representations Adverse to Delphi.

16. WCPHD does not represent other of its current clients on a basis adverse to the Company in any matters other than those that have already been disclosed to the Court.

B. Representations of Interested Parties or Their Affiliates.

17. In addition to WCPHD's ongoing representation of the Audit Committee and the representations disclosed in the Davidow Declaration, dated November 9, 2005, and the Salhus Declaration, dated December 22, 2006, WCPHD currently represents and may represent in the future, in new matters wholly unrelated to these chapter 11 cases, the following Interested Parties or, in some instances, their affiliates:

- Domestic Subsidiaries: NONE
- Foreign Subsidiaries: NONE
- Joint Owners of Subsidiaries: Mayfield Fund
- Directors, Officers and Key Executives: NONE
- Major Customers: Hyundai Corporation; AB Volvo
- Insurance Providers: NONE
- Major Vendors: 3M Company; Visteon Corporation; Circuit City
- Professionals: Jones Lang LaSalle (Americas), Inc.
- Indenture Trustees: NONE
- Underwriters of Securities: NONE
- Non-Debtor Parties to Collective Bargaining Agreements: NONE
- Counterparties to Major Leases: NONE
- Counterparties to Major Contracts: NONE
- Major Lenders: Banc One

- State and Other Government Authorities: Commonwealth of Massachusetts
- Potential Interested Parties: NONE
- Major Litigation Parties: Rolls-Royce North America Inc.
- Holders of 5% or More of the Equity Securities of the Company: NONE
- Holders of 5% or More of Notes of the Company: NONE
- Post-Petition Parties: Wilmington Trust; America Online, Inc.; Canon, Inc.; ITT Industries; Aramark Corporation; Lazard Freres & Co.; Eliot Spitzer; Ripplewood Holdings LLC; Highland Capital Partners; Wachovia Securities LLC; Multek Flexible Circuits, Inc.; Banco J.P. Morgan, S.A.; Prudential Investments; Avaya Inc.; Iron Mountain; Proctor & Gamble

18. In addition to the representations disclosed in the Davidow Declaration and Salhus Declaration, WCPHD has represented in the past and may represent in the future, in matters wholly unrelated to these chapter 11 cases, the following Interested Parties or, in some instances, their affiliates:

- Domestic Subsidiaries: NONE
- Foreign Subsidiaries: NONE
- Joint Owners of Subsidiaries: NONE
- Directors, Officers and Key Executives: NONE
- Major Customers: NONE
- Insurance Providers: NONE
- Major Vendors: NONE
- Professionals: NONE
- Indenture Trustees: NONE
- Underwriters of Securities: NONE
- Non-Debtor Parties to Collective Bargaining Agreements: NONE

- Counterparties to Major Leases: NONE
- Counterparties to Major Contracts: NONE
- Major Lenders: NONE
- State and Other Government Authorities: NONE
- Potential Interested Parties: NONE
- Major Litigation Parties: NONE
- Holders of 5% or More of the Equity Securities of the Company: NONE
- Holders of 5% or More of Notes of the Company: NONE
- Post-Petition Parties: Solectron Corporation; Weil, Gotshal & Manges LLP; Wachovia Bank; York Corporation International

19. In addition to the disclosures made in the Davidow and Salhus Declarations, attorneys at WCPHD have the following connections to Debtors. A retired partner owns approximately 2,100 shares of Delphi Corporation common stock. The spouse of a counsel of WCPHD holds a total of less than 150 shares of Delphi Automotive stock. In addition, the spouse of one partner of WCPHD holds approximately 200 shares of Delphi common stock.

20. Some of our attorneys, in the context of their personal finances, directly or indirectly own publicly traded securities in certain non-Debtor Interested Parties. We have not listed or inquired about these connections with specificity because we do not believe they have any bearing on our representation of the Audit Committee herein.

21. I note that WCPHD has a long-standing policy prohibiting all of its lawyers and support staff from using confidential information that may come to their attention in the course of their work. In this regard all WCPHD personnel are subject to certain ethical constraints, including a bar from trading in securities with respect to which they possess confidential

information.

22. To the best of my knowledge, neither WCPHD, nor its partners, junior partners, counsel, or associates have any connections to (A) the Assistant U.S. Trustee for Region 2, her staff, or individuals employed by the Office of the United States Trustee for the Southern District of New York, Manhattan and White Plains divisions, or (B) the Bankruptcy Judge presiding over these chapter 11 cases or his chambers staff.

23. WCPHD is a major law firm and has a diverse client base. In calendar year 2006, no single client (including affiliates) accounted for more than 2.9% of WCPHD's total time billed for that period. No single client referenced in this Declaration accounted for more than 1% of WCPHD's total time billed for 2006.

24. Supplementing the disclosures set forth in paragraphs 15 through 22 above, WCPHD appears in cases, proceedings, and transactions involving many different professionals, including attorneys, accountants, financial consultants, real estate consultants, and investment bankers, some of which may represent Interested Parties or are themselves Interested Parties. Included among those professionals are Skadden, Shearman, O'Melveny, Simpson Thacher & Bartlett LLP (counsel for the agent under the Debtors' prepetition credit facility), Davis Polk & Wardwell (counsel for the agent under the Debtors' postpetition credit facility), Latham & Watkins (counsel for the Official Committee of Unsecured Creditors), FTI Consulting, Inc. (the Debtors' restructuring and financial advisors), and Rothschild Inc. (the Debtors' financial advisor and investment banker). As disclosed in paragraphs 17 and 18 above, certain of these professionals are or have been direct clients of WCPHD in matters unrelated to the Debtors. In addition, WCPHD has in the past appeared, currently appears, and in the future is likely to appear in matters in which WCPHD represents the same entity, a related entity, or an

entity adverse to those represented by other professionals who are Interested Parties or by other professionals that the Debtors have retained or may seek to retain or are otherwise involved in these chapter 11 cases.

25. These chapter 11 cases involve hundreds of suppliers, vendors, landlords, service providers, employees, creditors, and other parties in interest and entities referenced in Bankruptcy Rule 2014(a). WCPHD is continuing and will continue to review potential conflicts and connections with those entities in accordance with the WCPHD Disclosure Procedures and will file supplemental disclosures as appropriate.

26. Based upon the search conducted to date in accordance with the WCPHD Disclosure Procedures, I submit that (A) none of WCPHD's representations or other connections disclosed herein have resulted or will result in any actual or potential conflict of interest herein, and (B) neither I, nor WCPHD or any partner, counsel, junior partner, or associate thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or to their estates with respect to the matters on which WCPHD is to be employed.

WCPHD's Rates and Billing Practices

27. WCPHD categorizes its billings by subject matter, in compliance with the applicable guidelines of the Office of the United States Trustee (the "U.S. Trustee Guidelines"). WCPHD acknowledges that its compensation in the Debtors' cases is subject to approval of this Court in accordance with applicable law and court rules and orders, including section 330 of the Bankruptcy Code, Bankruptcy Rule 2016, and the U.S. Trustee Guidelines.

28. As of the Petition Date, WCPHD's hourly rates for matters of this type ranged from \$475 to \$850 for partners, from \$450 to \$520 for junior partners, from \$425 to \$675 for most counsel, from \$275 to \$490 for associates, from \$200 to \$425 for attorneys/specialists,

and from \$125 to \$265 for most categories of paraprofessionals. WCPHD's hourly rates are adjusted from time to time.

29. No promises have been received by WCPHD or any of its attorneys as to payment or compensation in connection with these cases other than in accordance with the Bankruptcy Code, Bankruptcy Rules, Local Rules, U.S. Trustee Guidelines, and orders of this Court. WCPHD has neither shared nor agreed to share, with any person other than partners and employees of WCPHD, any compensation or reimbursements to be received by WCPHD in connection with its services rendered in these cases.

30. I acknowledge that all amounts paid to WCPHD during these chapter 11 cases are subject to final allowance by this Court. In the event that any fees paid or expenses reimbursed to WCPHD during these chapter 11 cases are disallowed, those amounts will be disgorged by WCPHD and returned to the Debtors or as otherwise ordered by the Court.

31. By reason of the foregoing, I believe that WCPHD is eligible for employment and retention by the Debtors pursuant to section 327(e) of the Bankruptcy Code and the applicable Bankruptcy Rules and Local Bankruptcy Rules.

32. The foregoing constitutes the Declaration of WCPHD pursuant to section 329 of the Bankruptcy Code and Rules 2014(a) and 2016(b) of the Bankruptcy Rules.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: July 31 2007,
New York, NY

WILMER CUTLER PICKERING
HALE AND DORR LLP


David A. Wilson

Exhibit 1

June 14, 2007 Engagement Letter

WILMERHALE

June 14, 2007

David A. Wilson

+1 202 663 6259 (t)

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david.wilson@wilmerhale.com

VIA FIRST CLASS MAIL

David M. Sherbin, Esq.
Vice President & General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098-2815

Dear David:

We are pleased that Delphi Corporation has asked Wilmer Cutler Pickering Hale and Dorr LLP to serve as your counsel, and look forward to the opportunity to serve you. This letter will confirm our discussion with you regarding the engagement and describe the basis on which our firm will provide legal services to you. If you have any questions about any of these provisions, do not hesitate to call, and if any of these terms is not acceptable to you, please notify me immediately.

1. *Client; Scope of Representation.*

Our client in this matter will be Delphi Corporation (the "Company"). We will be engaged to work with you on investigating and advising the Company in connection with allegations made by Robert Mothershead, which we understand he has conveyed not only to the Company but to the staff of the Securities and Exchange Commission and the Department of Justice (the "Matter"). Our acceptance of this engagement does not involve an undertaking to represent you or your interests in any other matter.

2. *Fees and Expenses.*

Our fees are ordinarily based on hourly rates for lawyers and, where applicable, other professionals and paraprofessionals. We review and may adjust our billing rates annually, and changes in billing rates for personnel working on your case may occur during the course of the representation. My 2007 billing rate for this matter is \$ 595. I would expect to add staff to this matter as appropriate. Our 2007 rates for matters such as this generally range from \$475 to \$850 for partners; \$425 to \$675 for most counsel; \$275 to \$520 for associates; \$200 to \$300 for technical specialists; \$125 to \$300 for most categories of litigation support, research and other paraprofessionals; and \$75 to \$250 for temporary project assistants, paralegals, litigation support specialists, law clerks, and lawyers.

Our invoices will include separate charges for disbursements made and internal charges incurred on your behalf. These may include such items as reprographics, after hours support,

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David M. Sherbin, Esq.
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computerized research charges, courier and messenger charges, postage, supplies, travel and related lodging and meal expenses, charges for complex document production, and late night meal and transportation costs. Except as set forth in the Policy on Disbursements and Other Charges attached hereto and incorporated herein, we will bill you at cost for charges paid to third parties, and charges for internal services will be billed at our usual and customary rates for such services. Fees and expenses of others (such as consultants, experts, and local counsel) and other extraordinary expenses (such as remote office requirements for trials, etc.) will not be paid by us, but will be billed directly to you, unless other arrangements are agreed to between us. We have a copy of your billing instructions, and, except as specifically changed by this letter, we will continue to abide by the terms of our August 24, 2004 engagement letter with Delphi.

We will ordinarily send you monthly invoices for work performed and expenses recorded on our books during the previous month. As with the other matters we are working on for the Company, we understand that we have been retained as special counsel to the Company and that payment of our invoices is subject to the approval of the United States Bankruptcy Court for the Southern District of New York in accordance with the Bankruptcy Code. Additional details concerning expense reimbursement are set forth in the enclosed Policy on Disbursements and Other Charges.

3. *Conflicts.*

We are a large firm with offices in a number of cities in the United States and abroad, and we represent many other companies and individuals. Given the breadth of our practice, it is possible that during the time we are representing the Company, some of our present or future clients will be engaged in transactions, or encounter disputes, with the Company. The Company agrees that we may continue to represent, and may undertake in the future to represent, existing or new clients in any matter that is not substantially related to our work for you even if the interests of such clients in those matters are directly adverse to you. At no time would we use or disclose any confidential or proprietary information relating to your representation in connection with our representation of another client without your written consent. You should know that, in similar engagement letters with many of our other clients, we have asked for similar agreements to preserve our ability to represent you.

It is also our mutual understanding that we are being engaged by, and will represent, only the Company and not any parent, subsidiary, joint venture partner or other affiliated entities and that our representation of the Company in this matter will not give rise to any conflict of interest in the event other clients of the firm are or become adverse to any such parent, subsidiary or affiliate. Further, this will confirm that, unless specifically confirmed otherwise in writing, our representation is not a representation of any officers, directors or employees of the Company.

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David M. Sherbin, Esq.
June 14, 2007
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4. *Conclusion of Representation.*

Either of us may terminate the engagement at any time for any reason by written notice, subject on our part to our professional obligations to you under applicable rules of professional conduct. Unless previously terminated, our representation of the Company will terminate upon completion of the services for the Matter described above in paragraph 1. It is understood and agreed that in the event of any termination or withdrawal, we will be entitled to receive any unpaid fees and expenses. Subsequent invoices sent to collect expenses and/or unpaid balances, and/or accounting records or client lists shall not extend the attorney-client relationship. Unless you engage us after termination of this matter, we will have no continuing obligation to advise you with respect to future legal developments, such as changes in the applicable laws or regulations, that could have an impact on your future rights and liabilities.

Following the conclusion of our representation, we will keep confidential any non-public information you have supplied to us which we retain in accordance with applicable rules of professional conduct. At your request, we will return your papers and property to you promptly upon receipt of payment for outstanding fees and costs. The firm will retain its own files pertaining to the matter in accordance with the firm's records retention program. For various reasons, including the minimization of unnecessary storage expenses, we reserve the right to destroy or otherwise dispose of any such documents or other materials after a reasonable time following the termination of the engagement.

Finally, I would like to confirm that our representation of your interests in the Matter shall not encompass advice concerning insurance matters (including evaluations of insurance claims, notices to brokers, agents, or insurers, procurement of insurance, or coverage issues) [, or, except as required by law and our ethical obligations to you, advice about disclosure obligations under the federal securities laws or any other applicable law]. In the event that you would like us to represent you concerning insurance or disclosure matters, we would need to discuss the nature and scope of any such representation and it would need to be the subject of a separate retention agreement.

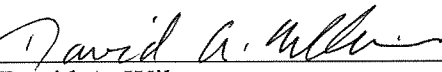
WILMERHALE

David M. Sherbin, Esq.
June 14, 2007
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Once again, we are pleased to have this opportunity to work with you. Please call me whenever you have questions or comments during the course of our representation.

Very truly yours,

WILMER CUTLER PICKERING HALE AND
DORR LLP

By: 
David A. Wilson
Partner

DAW:gmr
Enclosure

Wilmer Cutler Pickering Hale and Dorr LLP
Policy on Disbursements and Other Charges

Below is WilmerHale's policy regarding charging disbursements for services provided internally or by third parties. Unless otherwise noted, all third party charges are billed at the Firm's cost. The Firm is mindful of the need to control costs and reviews its charges for disbursements periodically. Accordingly, some of our charges may be revised during the year, but in no event will they be higher than listed without advance notice.

REPROGRAPHICS

Document Printing/Scanning	\$0.15 per page
Internal Photocopy	\$0.15 per page
Color Photocopy	\$1.00 per page

The Firm's in-house vendor also has separate charges for special projects such as labeling, velo binding, pagination, and oversize copies.

AFTER HOURS SUPPORT

Late PM/Weekend	\$50.00 per hour
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After Hours Support is charged to the client when an individual remains at the Firm past his or her normal working hours expressly in response to work for a particular client, and not in response to general workload or for personal convenience.

LEXIS/WESTLAW

Lexis	\$45.00 per search
Westlaw	\$165.00 per hour

The Firm has negotiated favorable fee agreements with Lexis and Westlaw. The Firm pays a flat annual rate and calculates a search charge for clients that is designed to recoup our costs for client research. Due to these agreements, clients are billed for searches at significant discounts below published rates and are not charged for printing, normally billed at \$5 per document. In those circumstances where a search is not part of the Lexis or Westlaw discounted program, the Firm bills clients the actual cost invoiced to the Firm.

ADDITIONAL DISBURSEMENTS

Typical disbursements include courier and messenger charges, postage, supplies, travel and related lodging and meal expenses, charges for complex document production, select research services and late night meal and transportation costs. Other expenses may include filing fees, patent/trademark and service fees, trial exhibit and transcript fees, registration fees, services of outside professionals and court and subpoena fees.

FAX AND TELEPHONE

The Firm does not charge for incoming or outbound faxes or local or long distance telephone calls.

Exhibit 2

List of "Interested Parties"

I. Domestic Subsidiaries

AMBRAKE Corporation (Delaware)
Ambrake GP, Inc. (Kentucky)
Ambrake Manufacturing, Ltd. (Kentucky)
ASEC Manufacturing General Partnership (Delaware)
ASEC Sales General Partnership (Delaware)
Aspire, Inc. (Michigan)
CEI Co., Ltd. (Tennessee)
Delco Electronics LLC (Delaware)
Delco Electronics Overseas Corporation (Delaware)
Delphi Automotive Systems - Ashimori LLC (Michigan)
Delphi Automotive Systems (Holding), Inc. (Delaware)
Delphi Automotive Systems Global (Holding), Inc. (Delaware)
Delphi Automotive Systems Human Resources LLC (Delaware)
Delphi Automotive Systems International, Inc. (Delaware)
Delphi Automotive Systems Korea, Inc. (Delaware)
Delphi Automotive Systems LLC (Delaware)
Delphi Automotive Systems Overseas Corporation (Delaware)
Delphi Automotive Systems Risk Management Corp. (Delaware)
Delphi Automotive Systems Services LLC (Delaware)
Delphi Automotive Systems Tennessee, Inc. (Delaware)
Delphi Automotive Systems Thailand, Inc. (Delaware)
Delphi China LLC (Delaware)
Delphi Connection Systems (California)
Delphi Corporation
Delphi Diesel Systems Corp. (Delaware)
Delphi Electronics (Holding) LLC (Delaware)
Delphi Foreign Sales Corporation (Virgin Islands)
Delphi Furukawa Wiring Systems LLC (Delaware)
Delphi Integrated Service Solutions, Inc. (Michigan)
Delphi International Holdings Corp. (Delaware)
Delphi International Services, Inc. (Delaware)
Delphi Liquidation Holding Company
Delphi LLC (Delaware)
Delphi Mechatronic Systems, Inc. (Delaware)
Delphi Medical Systems Colorado Corporation (Colorado)
Delphi Medical Systems Corporation (Delaware)
Delphi NY Holdings Corporation (New York)
Delphi Receivables LLC (Delaware)
Delphi Services Holding Corporation (Delaware)
Delphi Technologies, Inc. (Delaware)
Delphi Trust I (Delaware)
Delphi Trust II (Delaware)
Delphi Trust III (Delaware)
Delphi Trust IV (Delaware)
DREAL, Inc. (Delaware)
EnerDel, Inc. (Delaware)
Environmental Catalysts, LLC (Delaware)
Exhaust Systems Corporation (Delaware)

HE Microwave LLC (Delaware)
InPlay Technologies, Inc. (Nevada)
MobileAria, Inc. (Delaware)
Packard Hughes Interconnect Company (Delaware)
PBR Knoxville L.L.C. (Delaware)
Specialty Electronics International Ltd. (Virgin Islands)
Specialty Electronics, Inc. (South Carolina)
Delphi Medical Systems Texas Corporation

II. Foreign Subsidiaries

Alambrados y Circuitos Eléctricos, S.A. de C.V. (Mexico)
Arcomex S.A. de C.V. (Mexico)
Arneses Electricos Automotrices, S.A. de C.V. (Mexico)
AS Catalizadores Ambientales S.A. de C.V. (Mexico)
ASEC Manufacturing (Thailand) Ltd. (Thailand)
ASEC Private Limited (India)
Ashimori Industry Co., Ltd. (Japan)
Autoensambles y Logistica, S.A. de C.V. (Mexico)
Beijing Delphi Technology Development Company, Ltd. (Peoples Republic of China)
Beijing Delphi Wan Yuan Engine Management Systems Company, Ltd. (Peoples Republic of China)
BGMD Servicios Automotivos Ltda. (Brazil)
BlueStar Battery Systems International Corp. (Canada)
Bujias Mexicanas, S.A. de C.V. (Mexico)
Cablena, S.L (Spain)
Calsonic Harrison Co., Ltd. (Japan)
Centro Técnico Herramental, S.A. de C.V. (Mexico)
Closed Joint Stock Company PES/SCC (Russian Federation)
Condura, S. de R.L. (Mexico)
Controladora Chihuahuense, S. de R.L. de C.V. (Mexico)
Controladora de Alambrados y Circuitos Eléctricos, S. de R.L. de C.V. (Mexico)
Controladora de Alambrados y Circuitos, S. de R.L. de C.V. (Mexico)
Controladora de Rio Brave, S. de R.L. de C.V. (Mexico)
Controladora Vesfron, S. de R.L. de C.V. (Mexico)
Cordaflex Espana, S.A. (Spain)
Cordaflex, S.A. de C.V. (Mexico)
Daehan Electronics Yantai Co., Ltd. (Peoples Republic of China)
Daesung Electric Co., Ltd. (Korea)
Daewoo Motor Co., Ltd. (Korea)
Del Tech Co., Ltd. (Korea)
Delphi (China) Technical Centre Co. Ltd. (Peoples Republic of China)
Delphi Administración, S.A. de C.V. (Mexico)
Delphi Alambrados Automotrices, S.A. de C.V. (Mexico)
Delphi Automotive Systems - Portugal S.A. (Portugal)
"Delphi Automotive Systems (China) Holding Company Limited (Peoples Republic of China)"

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Delphi Automotive Systems (Netherlands) B.V. (Netherlands)
Delphi Automotive Systems (Thailand) Ltd. (Thailand)
Delphi Automotive Systems Australia Ltd. (Australia)
Delphi Automotive Systems Cinq SAS (France)
"Delphi Automotive Systems Deutschland Verwaltungs GmbH (Federal Republic of Germany)"
Delphi Automotive Systems do Brasil Ltda. (Brazil)
Delphi Automotive Systems Espana S.L. (Spain)
Delphi Automotive Systems Holding GmbH (Austria)
Delphi Automotive Systems Huit SAS (France)
Delphi Automotive Systems Japan, Ltd. (Japan)
Delphi Automotive Systems Limited Sirketi (Turkey)
Delphi Automotive Systems Luxembourg S.A. (Luxembourg)
Delphi Automotive Systems Maroc (Morocco)
Delphi Automotive Systems Neuf SAS (France)
Delphi Automotive Systems Philippines, Inc. (Philippines)
Delphi Automotive Systems Private Ltd. (India)
Delphi Automotive Systems Singapore Investments Pte. Ltd. (Singapore)
Delphi Automotive Systems Singapore Pte Ltd. (Singapore)
Delphi Automotive Systems Sweden AB (Sweden)
Delphi Automotive Systems UK Limited (England and Wales)
Delphi Automotive Systems Vienna GmbH (Austria)
Delphi Automotive Systems, S.A. de C.V. (Mexico)
Delphi Automotive Systems/Ashimori de Mexico, S.A. de C.V. (Mexico)
Delphi Automotive Systems-Portugal S.A. (Portugal)
Delphi Belgium N.V. (Belgium)
Delphi Cableados, S.A. de C.V. (Mexico)
Delphi Calsonic Compressors, S.A.S. (France)
Delphi Canada Inc. (Ontario)
Delphi Catalyst South Africa (Proprietary) Limited (South Africa)
Delphi Connection Systems - Tijuana, S.A. de C.V. (Mexico)
Delphi Controladora, S.A. de C.V. (Mexico)
Delphi Czech Republic, k.s. (Czech Republic)
Delphi Daesung Wuxi Electronics Co., Ltd. (Peoples Republic of China)
Delphi de Mexico, S.A. de C.V. (Mexico)
Delphi Delco Electronic Systems Suzhou Co., Ltd. (Peoples Republic of China)
Delphi Delco Electronics de Mexico, S.A. de C.V. (Mexico)
Delphi Delco Electronics Europe GmbH (Federal Republic of Germany)

Delphi Deutschland GmbH (Federal Republic of Germany)
Delphi Deutschland Technologies GmbH (Federal Republic of Germany)
Delphi Diesel Body Systems Mexico, S.A. de C.V. (Mexico)
Delphi Diesel Systems Corporativo IDSA, S.A. de C.V. (Mexico)
Delphi Diesel Systems do Brasil Ltda. (Brazil)
Delphi Diesel Systems France SAS (France)
Delphi Diesel Systems Korea Ltd. (Korea)
Delphi Diesel Systems Limited (England and Wales)
Delphi Diesel Systems Pakistan (Private) Limited (Pakistan)
Delphi Diesel Systems Pension Trustees Limited (England and Wales)
Delphi Diesel Systems S.L. (Spain)
Delphi Diesel Systems Service Mexico, S.A. de C.V. (Mexico)
Delphi Electronic Suzhou Co. Ltd. (Peoples Republic of China)
Delphi Ensemble de Cables y Componentes, S. de R.L. de C.V. (Mexico)
Delphi France Holding SAS (France)
Delphi France SAS (France)
Delphi Harrison Calsonic, S.A. (France)
Delphi Holding GmbH (Austria)
Delphi Holding Hungary Asset Management Limited Liability Company (Hungary)
Delphi Holdings Luxembourg S.ar.l. (Luxembourg)
Delphi Insurance Limited (Ireland)
Delphi Interior Systems de Mexico, S.A. de C.V. (Mexico)
Delphi International Holdings Corporation Luxembourg S.C.S. (Luxembourg)
Delphi Italia Automotive Systems S.r.l. (Republic of Italy)
Delphi Korea Corporation (Korea)
Delphi Lockheed Automotive Limited (England and Wales)
Delphi Lockheed Automotive Pension Trustees Limited (England and Wales)
Delphi Otomotiv Sistemleri Sanayi ve Ticaret Anonim Sirket (Turkey)
Delphi Packard Austria GmbH & Co. KG (Austria)
Delphi Packard Electric Sielin Argentina S.A. (Argentina)
Delphi Packard Electric (Malaysia) Sdn. Bhd. (Malaysia)
Delphi Packard Electric Ceska Republika, S.R.O. (Czech Republic)
Delphi Packard Electric Systems Company Ltd. (Peoples Republic of China)
Delphi Packard España, SLU (Spain)
Delphi Packard Hungary Kft (Hungary)

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Delphi Packard Romania SRL (Romania)
Delphi Poland S.A. (Poland)
Delphi Polska Automotive Systems Sp. z.o.o. (Poland)
Delphi Saginaw Lingyun Drive Shaft Co., Ltd. (Peoples Republic of China)
Delphi Saginaw Steering Systems UK Limited (England and Wales)
"Delphi Shanghai Dynamics and Propulsion Systems Co. Ltd. (Peoples Republic of China)"
Delphi Sistemas de Energia, S.A. de C.V. (Mexico)
Delphi Slovensko s.r.o. (Slovak Republic)
Delphi Tychy Sp. z.o.o. (Poland)
Delphi-Calsonic Hungary Manufacturing Limited Liability Company (Hungary)
Delphi-TVS Diesel Systems Ltd. (India)
DEOC Pension Trustees Limited (England and Wales)
Diavia Aire, S.A. (Spain)
Electrotecnica Famar S.A.C.I.I.E. (Argentina)
Famar do Brasil Comercio e Representacao Ltda. (Brazil)
Famar Fuegoina, S.A. (Argentina)
FUBA Automotive GmbH & Co. KG (Federal Republic of Germany)
Gabriel de Mexico, S.A. de C.V. (Mexico)
Grundig Car InterMedia System GmbH (Federal Republic of Germany)
Grundig Sistemas de Electronica Lda., Portugal (Portugal)
Holdcar S.A. (Argentina)
Inmobiliaria Marlis, S.A. (Mexico)
Inmuebles Wagon, S.A. (Mexico)
Interessengemeinschaft fur Rundfunkschutzrechte GmbH Schutzrechtsverwertung & Co. KG (Federal Republic of Germany)
Katcon, S.A. de C.V. (Mexico)
KDAC (Thailand) Company Limited (Thailand)
KDS Company, Ltd. (Korea)
Korea Delphi Automotive Systems Corporation (Korea)
Korea Technology Bank Network (Korea)
Liverpool Branch of Delco Electronics Overseas Corporation
Mecel AB (Sweden)
Moscow Branch of Delphi Automotive Systems Overseas Corporation
Noteco Comércio e Participacoes Ltda. (Brazil)
NSK Ltd. (Japan)
On Se Telecom Co. Ltd. (Korea)
P.T. Delphi Automotive Systems Indonesia (Indonesia)
Packard Korea Incorporated (Korea)
Productos Delco de Chihuahua, S.A. de C.V. (Mexico)
Promotora de Partes Electricas Automotrices S.A. de C.V. (Mexico)
PROSTEP AG (Federal Republic of Germany)

Provedora de Electricidad de Occidente, S.A. de C.V. (Mexico)
Quingdao Daesung Electronic (Peoples Republic of China)
Rio Bravo Eléctricos, S.A. de C.V. (Mexico)
Shanghai Delco Electronics & Instrumentation Co., Ltd. (Peoples Republic of China)
"Shanghai Delphi Automotive Air-conditioning Systems Co., Ltd. (Peoples Republic of China)"
Shanghai Delphi Emission Control Systems Company, Ltd. (Peoples Republic of China)
Shanghai-Delphi Automotive Door Systems Co., Ltd. (Peoples Republic of China)
Shengyang Huali Automotive Air-conditioning Co. Ltd. (Peoples Republic of China)
Sistemas Electricos y Conmutadores, S.A. de C.V. (Mexico)
Speciality Electronics (Singapore) Pte Ltd. (Singapore)
Taiwan Representative Office of Delphi Automotive Systems International, Inc. (Peoples Republic of China)
TECCOM GmbH (Federal Republic of Germany)
TecDoc Information Systems GmbH (Federal Republic of Germany)
Termoelectrica del Golfo, S. de R.L. de C.V. (Mexico)
Thailwil, Switzerland Branch of Delphi International Services, Inc.
"Unterstützungsgesellschaft der Kabelwerke Reinshagen GmbH (Federal Republic of Germany)"
Wuhan Shenlong Automotive Air-conditioning Co. Ltd. (Peoples Republic of China)
Yeon Kyung Electronics Co., Ltd. (Korea)

III. Joint Owners of Subsidiaries

Akebono Corporation - North America
Ashimori America, Inc.
Calsonic International Inc.
Calsonic Corporation
Dunlap, Robert Terren
Enerl, Inc.
Furukawa Electric North America APD, Inc.
Kalkowitz, Dan
Mayfield Fund
O'Gara, Thomas M.
Palm, Inc.
PBR Tennessee, Inc.
Raytheon Company
Royce & Associates
RS Investments Management
Van Zeeland, Anthony J.

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IV. Directors, Officers, and Key Executives

Atul Pasricha
Bernd Gottschalk
Bette M. Walker
Bradley J. Maggart
Brian Eichenlaub
Choon T. Chon
Craig G. Naylor
Cynthia A. Niekamp
David A. Burgner
David B. Wohleen
David C. Barbeau
David N. Farr
Diane L. Kaye
Doug Gruber
Doug Parnell
Earl Diem
Edson Brasil
F. Timothy Richards
Francisco A. (Frank) Ordoñez
Gary Abusamra
Gregory D. Kochendorfer
Guy C. Hachey
James A. Bertrand
James A. Spencer
James P. Whitson
Jeffrey J. Owens
John D. Opie
John D. Sheehan
John Guevara
John P. Arle
Jonathan B. DeGaynor
Jose Avila
Karen L. Healy
Kevin M. Butler
Logan G. Robinson
Lucia V. Moretti
Mark C. Lorenz
Mark R. Weber
Mark Shasteen
Mark Theriot
Michael Simon
Oscar de Paula Bernardes Neto
R. David Nelson
Robert H. Brust
Robert J. Remenar
Robert Morgan
Robert S. (Steve) Miller Jr.
Rodney O'Neal
Roger S. Penske
Ronald M. Pirtle
Shoichiro Irimajiri

Virgis W. Colbert
Volker J. Barth
William Wrubel
A.E. Billis
A.N. Gardner
Alan S. Dawes
Allen D. Flowers
Brian P. O'Neill
Burton J. Valanty
Charu Manocha
Dae Un Lee
David J. Jones
Denise Olbrecht
Derek Kolano
Derrick M. Williams
Donald L. Runkle
Elizabeth M. Schwarting
F.H. Cooke
Faris Alsagoff
Frank A. Ordonez
Frank Gango
Gabor Janos Deak
Gail K. Miller
Haim Feigenbaum
Ian Scott
J.E. Jackson
J.L. Williamson
J.T. Battenberg III
James W. Borzi
Jeffery M. Krause
Jeffery Parsons
Jerry Sonnonstine
Jimmy C. Chen
Jimmy L. Funke, Esq.
Jinya Chen Esq.
John A. Passante
John G. Blahnik
John M. Fuerst
John Short
Jose Maria Alapont
Joseph P. Gumina
Karen McClain
Kevin R. Heigel
Laura Marion
Lothar Veaser
Majorie Harris Loeb
Marc C. McGuire, Esq.
Maria Conor-Freeman
Martin Conlon
Mary A. Gray
Max Rogers
Michael A. Shader

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Michael Beckett
Michael T. Reagan
Mike Balsei
Mike Rayne
Milan E. Belans II
Myung Hwan Yoon
Nick Hotchkin
Pamela M. Geller
Patricia C. Sultz
Paul S. Milburn
Peter H. Janak
Phillippe Desnos
R. Scott Bailey
R.A. Young
R.E. Hathaway
Rainer Hermeling
Richard A. Franzi
Richard Brown
Richard E. Erwin
Richard J. Zablocki
Richard Jok
Robert H. Sparks
Robert Katz, Esq.
Roberto Edwin Berry
Ronald E. Jobe
Russel W.H. Bailey
Sandeep Manocha
Sarah J. Salrin
Sean P. Corcoran
Shuji Hayashida
Stephen L. Davey
Steve D. Clemons
Susan A. McLaughlin
Theodore H. Lewis
Thomas D. Goodman
Thomas N. Twomey
Timothy J. Knutson
William D. Cornwell
William Steven Bowers
Wolfgang Humbeck
Andrew Brown, Jr.
Arthur Russell Jackson
Carrie Anderson
Christopher P. Arkwright
David Knill
David Maschoff
F. Thomas Springer
F. Thomas Sprunger
Fred J. Bellar III
Gregory R. Richards
Henry A. Sullivan
James H. Hindels

Jeffery M. Overly
Jeffery R. Chadwick
John A. Jaffurs
John Robert Roland, Jr.
Linos Jacovides
Mark S. Kamischke
Michael L. Schuppe
Milton R. Scheffler
Pam Pitsenbarger
Patrick Griffin
Robert C. Walker
Samuel H. Hall Jr.
Timothy G. Forbes
David Sherbin
Robert Dellinger

V. Customers

Aftermarket Technology Corp.
American Axle and Manufacturing Holdings Inc.
Arvinmeritor Inc.
AZ Automotive Corp.
Benteler Industries, Inc.
BMW
Caterpillar Inc.
Collins & Aikman Corp.
Cummins Inc.
Daewoo Motor
Daijatsu
DaimlerChrysler Corp., US
DBM Technologies, Inc.
Delphi Allied Sales
Denso
Fiat Group
Ford Motor Co.
Fuji Heavy Industries
General Motors Corp.
GM Powertrain
GMIO
GMNA
GMNAO
GMSPO
Harley Davidson
Honda of America Mfg., Inc.
Hyundai Motor America
Isuzu Group
Kautex Textron
Lear Corporation Automotive Systems
Intier Automotive Inc.
Magna International Inc.
Mitsubishi Motors of America Credit Co.
Modatek
Navistar International Corporation

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Nissan North America Inc.
Paccar
Power & Signal Group
Promotora
PSA Group
Renault
Rover
Suzuki Group
Takata
Tenneco, Inc.
Toyota Motor Credit Corporation
TRW
Volvo Truck
VW Group
Yorozu
American Alliance of Service Providers (AASP)
Agfa Corporation
Agfa-Gevaert N.V.
Agilent Tech. (M) SDN BHD
Aksys, Ltd.
American Discount Supply, Inc.
Applied Biosystems
Automotive Training Schools
Brite Smile
Cambrex Bio Science
Cami Automotive Inc.
Cardinal Health
Caterpillar Engine Systems
Coinstar, Inc.
Elgin Industries
Everest Biomedical Instruments
ForHealth Technologies, Inc.
Haemoscope Corporation
Helicor, Inc.
Hewlett-Packard Co.
HP Financial Services
Independent Auto Parts (IAPA)
Inogen
INO Therapeutics
InterAmerican Trade Corp.
International Truck & Engine Corp.
John Deere
Johnson Controls Inc. (JCI)
Key Safety Systems, Inc.
KLA Tencor Corp.
KS Centoco
L-3 Communications
LeftHand Networks
Matco Tools
Medical Simulation Corporation
Medrad Inc.
Medtronic Navigation

Melling Tool Company
Michael Baker, Inc.
National Auto Radiator
Niton Corporation
NuVasive, Inc.
Ophthonix, Inc.
Particle Measuring Systems, Inc.
Point 5 Technologies
Precision Turbo & Engine Rob.
Rescue Technology
Reviva Labs
S.E. Power Systems Orlando
StorageTek
Sun Refining & Marketing
Sunrise Medical HHG, Inc./Sunrise Medical Ltd.
Tamsco, Inc.
Technologia Modificada SA de Caterpillar
Tire Industry Foundation
USA Technologies, Inc.
Verilink Corporation
Volvo Do Brazil Veiculos Ltda.
Volvo Parts North America, Inc.
Wheeler Brothers, Inc.

VI. Insurance Providers

ACE American Insurance Company
AIG/American International Group, Inc.
Allied World Assurance Company, AWAC
American International Companies
AON (Bermuda) Limited
AON Risk Services of Illinois
AON Risk Services, Inc.
Blue Cross Blue Shield of Michigan
CIGNA Behavioral Health
CIGNA Corp.
Cole Managed Vision
David Vision
Delta Dental Plans Association
Green Shields Canada
Health Solutions
Health Plus
Hewitt Associates
JLT Services
Lexington Insurance Companies
M-Plan
Medco Health Solutions Inc.
The Medstat Group Inc.
MetLife
National Foot Care
NCQA (National Committee for Quality Assurance)
New York Workers Compensation Board
Scantron

Exhibit 2 to
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SHPPS/Health International
Starr Excess Liability Insurance Intl. Limited
St. Paul Fire & Marine Insurance Compan
St. Paul (Bermuda), Ltd.
TGI Direct
Towers Perrin
United Health Group
University of Michigan
Value Behavioral Health (Value Options)
Zurich American Insurance Company
ACE USA
AIG World Source
Allianz of America Corporation
American International Specialty Lines Insurance
Company
Bermuda Markets
CAN Insurance Services (CIS)
GEP
Gulf Underwriters Insurance Company
Hanover Inc.
HDI Insurance Company
IRI
Liberty Mutual Insurance Company
Lloyds of London
Marsh USA, Inc. (Broker)
Tokio Marine
XL Global Reinsurance Company, Ltd.
AIG Excess Casualty North America (Lexington)
AIU, Inc.
American Home Assurance Co. (AIMA)
AON UK
Arch Insurance Group Inc.
AXIS
Canawill, Inc.
Chubb Custom Insurance
Continental Casualty Co. (C.N.A)
Federal Ins. Co. (Chubb)
Great American Insurance Co.
Hanseatic Insurance Company (Bermuda) Ltd.
Ins. Co. of the State of Pennsylvania (AIG)
Marsh/Pentastar
National Union Fire Ins. Co. (AIG)
Pacific Employers Insurance Co. (ACE USA)
Steadfast Insurance Company (Zurich)
Swiss Re Insurance Company Ltd.
Twin City Fire Insurance (Hartford)
United State Aviation Insurance Group (USAIG)
US Specialty/HCC
ACE Insurance Co.
AIG WorldSource
Nation Union (AIG)
Amerada Hess Corporation

ANR Pipeline Company
Columbia Gas Transmission Corp.
Columbia Gas of Ohio
Coral Energy Resources, L.P.
East Ohio Gas Co.
Indiana Gas Company
Panhandle Eastern Pipeline Company
Seminole Energy Services
Sequent Energy Services
The Hartford
UGI Energy Servies
Union Gas System, Inc.
Vectren Energy

VII. Vendors

3M Company
A Agrati SPA
Ab Skf
Abc Group Inc.
Acome Societe Cooperative De Produc
Advanced Micro Devices
Affinia Group Holdings Inc.
Aluminum Company of America, Inc. (ALCOA)
Alpine Group Inc.
Alps Electric Co. Ltd.
American President Lines Ltd.
Amtek Engineering Ltd.
Analog Devices Inc.
Android Industries LLC
Aplicaciones De Metales Sinterizado
Aramark
Assembleon America Inc.
Autocam Corp.
Autoliv Asp Inc.
Beiersdorf AG
Binter SA
Boco Pty Ltd.
Bosch, Robert Stiftung Gmbg
Bosch Automotive Systems Corp.
Calsonic Kansei Corp.
Calsonic Kansei North America, Inc.
Carlisle Companies Inc.
Carringworth Ltd.
Centra Inc.
Cie Automotive Sa
Clarion Corporation of America
Contech
Continental Gummi-werke AG
Daewoo Heavy Industry America
Dayco Products LLC
DBG Tool & Machine
Deloitte & Touche

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Denso International America, Inc.
Dhl Danzas Air & Ocean
Direct Sourcing Solutions
DMC 2 Canada Corporation
Dura Automotive Systems Inc.
Eco-Bat America LLC
Electronic Data Systems Corporation (EDS)
Engelhard Corporation
Essex Group Inc.
Feintool International Holding
Fountain Construction
Freescale Semiconductor Inc.
Furukawa Electric Co. Ltd., the
General Electric Capital Corporation
General Electric Co. Inc.
Georg Fischer AG
Great Lakes Tape Corp.
Green, Ernie Industries Inc.
Groupe Rencast
Hitachi Automotive Products, Ltd.
Hitachi Ltd.
Hitachi Chemical Asia Pacific
HSS LLC
Illinois Tool Works Inc.
Impala Platinum Holdings Ltd.
INA Bearing Group
Infineon Technologies AG
Intermet Corporate
ISI of Indiana Inc.
Johann Albert Freund
Kataman Metals Inc.
Kyocera
Leaseway Transfer Pool
Leopold Kostal GmbH & Co. Kg
Lexington Connector Seals
Linamar Corp.
Littlefuse Inc.
LS Cable Ltd.
Madison-kipp Corp.
Mahle GmbH
Markin Tubing
Metaldyne Corporation
Methode Electronics Inc.
Metropolitan Life Ins. Co.
Microsoft Services
Minebea Co. Ltd.
Molex Inc.
Motorola Inc.
Motorola Automotive
Multitronics Inc.
National Semiconductor Corporation
NEC Electronics Inc.

Nec Corp.
Niles Co. Ltd.
North American Operations
NSK Ltd.
Ogura Clutch Co. Ltd.
Olin Corp.
Paid Prescriptions LLC
Pam Dedicated Inc.
Panasonic Automotive Systems Company
PBR Automotive USA LLC
PBR Columbia LLC
PEK Co. Ltd.
Philips Semiconductors
PriceWaterhouseCoopers LLP
Progressive Moulded Products Ltd.
Qek Global Solutions
RSR Corporation
Ryder Integrated Logistics, Inc.
Sansho Giken Co. Ltd.
Sas Comte
Securitas Security
Sequa Corp.
Setech Inc.
SGS Thomson
Siemens Automotive Ltd.
Siemens AG
Societe Industrielle De Sonceboz SA
SPX Corporation
Steel Technologies, Inc.
Stoba Praezisionstechnik GmbH & Co.
Synchron-Eifler Ipari Es Kereskedelm
Tata America Intl. Corp.
Tech Central
Texas Pacific Group Ltd.
Textron Inc.
Thyssenkrupp AG
Tokico Ltd.
Torrington Co.
Toyo Clutch Co. Inc.
TRW Automotive
TT Electronics PLC
Tyco International Ltd.
Tyco Electronics Corp.
Umicore Sa
Unigraphics Solutions Inc.
US Steel Corporation
UVA Machine Company
Vireo Sa
Vallourec
Vanguard Distributors Inc.
Viasystems Canada Inc.
Visteon Automotive Systems

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Wanxiang Group Corp.
Waupaca Foundry Inc.
Yazaki Corp.
ADC - Anderson Diecast
Bayer AG
Blackhawk Automotive Plastics Inc.
Circle Plastics Products Inc.
Equistar Chemicals LP
Federal Mogul Corp.
Georgia Gulf Corp.
GKN PLC
Hayes Lemmerz International Inc.
Henkel KGAA
I&W Industries LLC
Intec Group Inc., The
International Wire Group, Inc. (Omega)
Key Plastics LLC
M&Q Plastic Products Inc.
Martinrea International Inc.
Meadville Forging Co.
Michigan ARC Products
Microchip Technology Inc.
Mittal Steel Company N.U.
MTI Technology Corp.
National Rivet & MFG Co.
Norandal
Norilsk Nickel
Northern Engraving Corp.
Olympic Coaters
Palmer Holland Inc.
Perfection Spring
PFG
Photo Circuits
Pioneer INDL Components
Plymouth Rubber Company
PMP
Premier Trim LLC
PTC Alliance Corp.
Republic Engineered Products, Inc.
Rotor Clip Company, Inc.
Seiko Epson Corp.
Sharp Electronics Corporation
Shell Oil
SKF USA, Inc.
Spartech Corp.
ST Microelectronics NV
Swatch Group
SwiTec
Tower Automotive Inc.
Trico Products Corporation
US Aeroteam
Parts Finishing Group Inc. (Vassar)

Willow Hill Industries
ARC Automotive Inc.
Texas Instruments Inc.
CE Communications, Inc.
Hyatt Legal Plans, Inc.
SIRVA Relocation LLC
EI Dupont de Nemours & Co. Inc.
Freudenberg & Co. KG
Timken Co., Inc.
Best Buy Co. Inc.
Circuit City Stores Inc.
Daihatsu
Napa Dist Center
Saturn Corp.
Standard Motor Products Inc.
Wal-Mart Stores CE
XM Email LLC
Federal Environmental Protection Agency
Fraccionadora Industrial del Norte, S.A. de C.V.
GMACCM Asset Management de Mexico
Hub Group
Michigan Department of Environmental Quality
New Jersey Environmental Protection Agency
Ohio Environmental Protection Agency
Orange County Health Care Agency
ProLogis-Juarez Investment, LLC
Reliance Insurance Company
RLI Surety
Safeco Insurance Co.
State of Alabama Dept of Industrial Relations
State of Georgia, Workers' Compensation Board
State of Kansas, Workers' Compensation Board
State of New York, Workers' Compensation Board
Toronto Dominion Bank
ABC Plastic
Advanced Polymer Systems, Inc.
Allegney Technologies
ATF
Basell USA Inc.
Beaver Mfg.
Carpenter Technology Corp.
Cooper Standard Automotive Inc.
Curtis Screw
Dana Corporation
Decatur Plastic Products, Inc.
DGB
Dicky Grabler
Dr. Schneider Automotive
Eagle Picher Holdings Inc.
Elkhart Prod.
Epcos AG, Inc.
Exxon Mobile Corp.

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Fischer America
Affinia Canada Corp.
AK Steel Corporation
AW Transmission Engineering
Bosch Braking Systems Corp.
Carlisle Engineered Prods.
Carter Group Inc.
D & R Technology LLC
Doshi Prettl International
Flextronics International
Fujitsu Ten Corporation
Futaba Corp. of America
Howard County, Indiana Treasurer
Ispat Inland
Johnson Electric North
Montgomery County, Ohio Treasurer
Murata Electronics North America, Inc.
Niles USA, Inc.
Pechiney Rolled Products
Robert Bosch Corporation Automotive Group
Semiconductor Components Industries, LLC
SGS Thompson
Soletron de Mexico SA de CV
State of Wisconsin
TDK Corporation of America
TI Group Automotive System
Westwood Associates Inc.
Yazaki North America Inc.
Alps Automotive, Inc.
Cataler North America Corp.
Corus LP
SPX Contech
Aisin Seiki Co Ltd
Buena Vista Township, Michigan
Capri Capital Advisors LLC
Delta
Limar Realty Corp
Madison County, Indiana
Merck Medco
State of Michigan
State of Ohio
Traxle Mfg Ltd
University HealthSystem Consortium (UHC)
Adam Opel AG
Agco-Jackson Operation
Cannon Group Ltd.
DK Packaging
Espackdis SA
HMH Group
Koltec BV
New Wave Enterprises (Belgium) NV
Perkins Engines Company Ltd.

Saab Automobile AB
Vauxhall Motors Ltd.
AFX Wheels
Amphenol Corp
Asahi Glass Co
B&A Enterprises
Bitron Industrie SpA
British Vita PLC
BTV Holding GmbH
Bus Elektronik GmbH
Dr. Johannes Heidenhain-Stiftung Gmb
Engineered Plastic Components Inc
Hanwha Corp Poun Plt
International Rectifier Corp.
Marian, Inc
Mecaplast
Mitsubishi Electric
Ningbo Huaxiang Electronic Co Ltd
Noranda Aluminum, Inc
Ontario Holding International Bv
Pressac
Quexco Inc
Rohm Co Ltd
Samtech Corporation
Schulte & Co GmbH
Selectron Corp
Spirent PLC
Stelco GmbH Electronic Components
Sumitomo Electric Industries Ltd
Taiho Corporation of Europe Kft
Technitrol Inc
TPG Advisors
Vishay Intertechnology
Wieland Werke AG
Wilh Werhahn

VIII. Professionals

Cleary, Gottlieb, Steen & Hamilton
Corporate Branding LLC
CMS Worldwide
Fidelity Employer Services Company LLC
Fidelity Institutional Retirement Services Company (FMR Corp.)
Morris, Nichols, Arsht & Tunnell
Sedgwick Claims Management Services, Inc.
Shearman & Sterling LLP
4GEN
Air Academy Associates
AIT GROUP
American Supplier Institute, LLC (ASI)
Ariane Ingenierie
ASI, Shainin (ICIM)

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Asset Mfg. Resources
BBK, Ltd.
Bevco Solution Strategies
Braun Kendrick Finkbeiner
BSI Americas
Bugbee & Conkle
Crew Buchanan & Lowe
Drew, Eckl & Farnham, LLP
Due, Doyle Fanning, Ewing & Metger, LLP
Ernst & Young
Evans, Pletkoic & Rhodes, P.C.
Eyster, Key, Tubb, Weaver & Roth
Fernandez Racing
FTI Consulting, Inc.
Hamberger & Weiss
Hendrick Motorsports
Holloway, Dobson, Bachman
Hudson, Potts & Bernstein
I33 Communications LLC
KPMG LLC
Lathrop & Gage
Lean Business Solutions
Lenox, Socey, Wilgus, Formidoni, Brown, Giordano & Casey
Letson, Griffith, Woodall, Lavelle & Rosenberg
Levasseur & Levasseur
Linklaters
Locker & Lee
McCann-Erickson
MIT
O.P. Tyagi
Paul E. Riegel, Esq.
Phifer & White, P.C.
Robbins GIOIA
S.P. Nagrath & Co.
Saarakshi Enterprises
Salomon Smith Barney
Sapient
Scheuer Mackin Breslin LLC
Seva Technologies
Shainin LLC
Six Sigma Academy
Solution Strategies, Inc.
Southwest Research
TBM
Tech Caliber
Training Services and Solutions
TSSC
TWI Network
Vprys, Sater, Seymour & Pease
Watson Wyatt & Company
Wise, Carter, Child & Caraway

World Class Engineering
Zeanah, Hust & Summerford
Groom Law Group
O'Melveny & Meyers, LLP
Rothschild Inc.
Rohatyn Associates LLC
Sitrick & Company
Ahern & Soper Co. Inc.
Air Academy Press & Associates
ASI Consulting Group LLC
Asset Management Resources
Bede & Associates
Booz-Allen Hamilton
Clark Patterson Associates
Conway McKinsey and Dunlevy
Corporate Executive Board
CTG Auditors
CTJ Safety Associates
DASCO
David Cunningham
Det Norske Veritas
Detroit Translation Bureau
DeWitt Ross & Stevens
Electricore Inc.
Hao Do
Institute of Configuration
Link Testing Laboratories
Meritus Consulting Services
Miller Consulting Services
Molitor International
Ohio State University
Origin Intl. Inc.
Rutledge Tonya R.
SGS Controll Co. MBH
Tatum Partners
Tec Ease Inc.
TPI
Xpedex
AJM International
Bedi Strategies, Inc.
Brenda Veit
Calwest
Cardoza
Carquest
Chris Kouri & Assoc.
Coble Taylor & Jones
Coe & Associates
Common Point Graphics
Dickson Allen
Foley & Lardner LLP
Frost Brown Todd LLC
Hirsig-Frazier Co.

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Hunton & Williams LLP
JLE Process Services, Inc.
Kitchin & Sons, Inc.
Law Offices of Albert M. Gutierrez, P.C.
Lee Hecht Harrison
N.A. Williams Co.
Northeastern Marketing
On-Mark Sales
Orion Adv. Mktg.
Parsons
Paul Hastings Janofsky & Walker LLP
Productivity Systems
QS Servicios Tecnicos
Richards Spears Kibbe & Orbe LLP
Russell Reynolds Associates, Inc.
SAP Consulting
Savety Innovations Ltd.
Shaw E & I
Siskel Sales Company
Spirax Sarco
SRS Marketiong Co.
Suh & Assoc.
Suri & Company
Watkins Ludlam Winter & Stennis, P.A.
Alvarez & Marsal
Banner & Witcoff, Ltd.
Blake, Cassels & Graydon LLP
Butzel, Long
Cadwalader, Wickersham & Taft, LLP
Callaway Partners
Cantor Colburn, LLP
Chanin Capital Partners LLC
Covington & Burling LLP
Crowell & Moring LLP
Davis Polk & Wardwell
Dickinson Wright PLLC
Goodwin Procter LLP
Howard & Howard Attorneys, P.C.
Jaeckle, Fleischmann & Mugel, LLP
Jones Lang Lasalle Americas, Inc.
Lazard Freres & Co.
Mesirow Financial Consulting, LLC
Milliman, Inc.
Price, Heneveld, Cooper, DeWitt & Litton, LLP
Quinn Emanuel Urquhart Oliver & Hedges
Rader Fishman & Grauer LLP
Steven Hall & Partners
Thompson Hine & Flory, LLP
Wilmer, Cutler, Pickering, Hale & Dorr LLP

IX. Indenture Trustees

Bank One Trust Company N.A.

J.P. Morgan Trust Company, N.A.
Chase Lincoln First Bank N.A.
First National Bank of Chicago

X. Underwriters of Securities

A.G. Edwards & Sons, Inc.
ABN AMRO Incorporated
Advest, Inc.
Banc of America Securities LLC
Barclays Capital Inc.
BB&T Capital Markets, Inc.
BNP Paribas Securities Corp
C.L. King & Associated, Inc.
Citigroup Global Markets Inc.
Comerica Securities Inc.
Credit Suisse First Boston LLC
D.A. Davidson & Co.
Deutsche Bank Securities Inc.
Ferris, Baker Watts, Incorporated
HSBC Securities Inc.
J.P. Morgan Securities Inc.
Janney Montgomery Scott LLC
McDonald Investments Inc.
Merrill Lynch, Pierce, Fenner & Smith Incorporated
Mesirow Financial, Inc.
Morgan Stanley & Co. Incorporated
Oppenheimer & Co. Inc.
Quick & Reilly, Inc.
RBC Dain Rauscher Inc.
Ryan Beck & Co.
Samuel A. Ramirez & Company Inc.
Scotia Capital Inc.
SG Cowen Securities Corporation
Southwest Securities, Inc.
Stifel, Nicolaus & Company, Incorporated
The Royal Bank of Scotland PLC
U.S. Bancorp Piper Jaffray Inc.
UBS Securities LLC
Utendahl Capital Partners, L.P.
Wachovia Capital Markets, LLC
Wells Fargo Van Kasper LLC
Williams Capital Group, L.P.

XI. Parties to Collective Bargaining Agreements

International Union, United Automobile, Aerospace and
Agricultural Implement Workers of America (UAW)
"IUE-CWA, the Industrial Division of the
Communications Workers of America,
AFL-CIO"
Electronic and Space Technicians Local 1553
International Brotherhood of Electrical Workers, AFL-
CIO Local 663

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International Union of Operating Engineers Local 101-S
International Union of Operating Engineers Local 18-S
IUE, AFL-CIO Local 698
IUE, AFL-CIO Local 711
IUE, AFL-CIO Local 718
IUE, AFL-CIO Local 755
IUE-CWA, The Industrial Division of the
Communications Workers of America, AFL-CIO, CLC
IUE-CWA Local 1111
IUE-CWA Local 416
IUE-CWA Local 709
IUE-CWA, AFL-CIO Local 801
IUE-CWA, AFL-CIO,CLC Local 717
UAW Amalgamated Local 292
UAW Amalgamated Local 686
UAW Local 1021
UAW Local 1097
UAW Local 167
UAW Local 1866
UAW Local 2031
UAW Local 2083
UAW Local 2151
UAW Local 2157
UAW Local 2188
UAW Local 2190
UAW Local 2195
UAW Local 286
UAW Local 438
UAW Local 467
UAW Local 651
UAW Local 662
UAW Local 686, Unit 19
UAW Local 696
UAW Local 699
UAW Local 913
UAW Local 969
United Steelworkers of America
International Association of Machinists (IAM) Local 78
International Union of Operating Engineers (IUOE) Local
832S
United Steel Workers of America (USW) Local 87

XII. Counterparties to Major Leases

1401 Troy Associates Limited Partnership
ATEL Capital Group
First Industrial L.P.
Ford Motor Land Development Corporation
John E. Benz & Co.
Kensington Capital Corp.
Kilroy Realty, L.P.
LaSalle National Bank
Laurence Tippman, Sr., Family Limited Partnership

Osprey, S.A., Ltd.
River Road Investments, Inc.
TR Butterfield Trail Corp.
Universal Tool and Engineering Company, Inc.
Wells Operating Partnership, L.P.
ORIX Warren, LLC / Orix GF Warren Venture

XIII. Counterparties to Major Contracts

Techcentral LLC
American Electric Power (AEP OK)
Air Force Office of Scientific Research (AFOSR)
Alabama Gas Corporation
Alabama Power Co.
Alltel Corporation
Ameritech Information Systems, Inc.
Anderson City Utilities, IN
Anxebusiness Corp.
Applera Corporation
ARL
AT&T Corporation
AT&T Solutions, Inc.
AT&T Wireless
Avaya World Services, Inc.
Cardinal Health 200, Inc.
Cellco Partnership d/b/a Verizon Wireless
Chemical Reclamation Svcs Inc. USA
Cinergy PSI IN
City of Adrian, MI
Clinton (City of) MS
Columbus (City of) Ohio
Constellation NewEnergy, Inc.
Consumers Energy
Consumers Power Company
Coopersville (City of) MI
D.O.T. Volpe Center
Dayton Power & Light Co.
Dayton Water Dept (City of) Ohio
Department of Commerce/National Institute of Standards
and Technology (DOC/NIST)
Department of Defense/Tank-Automotive and Armaments
Command (DOD/TACOM)
Department of Energy/National Energy Technology
Laboratory (DOE/NETL)
"Department of Transportation/National Highway Traffic
Safety Administration
(DOT/NHTSA)"
DPL Energy Resources, Inc.
DTE Energy MI
El Paso Electric Co. TX
Electricore Aerovironment
Emtech
Entergy (MS Power & Light) USA

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EQ-Heritage USA
Erie Cnty. Dept. Environ Serv. OH
Fitzgerald Wtr. Lgt. Bond Com GA
Flint (City of) MI
Georgia Power Company
Henry County REMC IN
Heritage Interactive Services USA
HESCO Houston Energy Svcs Co.
Honeywell International
Indiana University: Purdue University Indianapolis
(IUPUI)
Indiana Michigan Power Comp IN
Indiana-American Water Company
Indianapolis Power & Light Co.
Industrial Energy Users - Ohio
Intercall
Johns Hopkins University
Kokomo Gas & Fuel Company IN
Kokomo Wastewater (City of) IN
KPL (Western Resources) KS
Limestone County Commission AL
Limestone County Wtr & Swr AL
Lockport (City of) NY
Lockport Energy Associates NY
Magic Valley Electric Coop USA
Mississippi Power Company
Monroe Cnty Water Authority NY
Montgomery City San Eng Dept OH
MRI Connectivity Solutions
NASA
New Brunswick (City of) NJ
New York Power Authority
New York State Electric & Gas NY
Nextel Communications
Niagra Mohawk NY
North Alabama Gas District AL
Oak Creek (City of) WI
Ohio Edison Company
Oil Chem Inc. USA
Olathe (City of) KS
OneOK Energy Energy Marketing OK
Pepco Energy Services, Inc.
Portage Cnty Wir Resources OH
PSE&G NJ
Purdue University
Rineco Chemical Industries USA
Rochester (City of) NY USA
Rochester Gas & Electric NY
SBC Ameritech
SBC Global Services, Inc.
SkyTel
Southern California Edison

Sprint United
State of Indiana
TechSolve
Tennessee Valley Authority
Time Warner
Troy (City of) MI
Tulsa Utils Svc (City of) OK
TXU Energy Retail Company LP
USAF/AFRL
Vandalia (City of) OH
Verizon
Warren (City of) Util Svcs OH
Warren City of Pollution Control
Wisconsin Electric Power Co. WI
Wyoming (City of) MI
Zoe Medical, Inc.
Alexander Long, III
Anxebusiness Corp.
BellSouth Corporation
Bluetooth
Caretools, Inc.
Clifford Electronics, Inc.
Compuware Corporation
Cullmann GmbH
Debiotech S.A.
Direct Sourcing Solutions (DSSI)
Dolby Digital
DSSCSC China
Embedded Technology
Ericsson AB
Firma Carl Freudenberg KG
HTC Corp.
IBM Corporation
Ideal Technology Solutions U.S. Inc
Inovise Medical, Inc.
Integrated Therapeutics Group, Inc.
Intel Corporation
JSP International Ltd.
LiveDevices Inc
Logikos
Lucent Technologies Inc.
Magnavox Government and Industrial Electronics
Company
Matsushita Electric Corporation of America
Miller Engineered Services, Incorporated
MMT SA
Moving Magnet Technologies SA
MPEG LA, LLC
NCMS
Nokia Corporation
North American Philips Corporation
Premacare

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Sanden Corporation
Satyam
Scroll Laboratories, Inc.
Standard Research Institute International (SRI Intl)
TCS
The Whitaker Corporation
Thomas Giannulli Inc.
Toshiba Corporation
UBE Industries, Ltd.
UnitedGlobal Com Inc (UGC)
UGC "Europe"
Valence Technology Cayman Islands Inc.

XIV. Lenders

Banc One Capital Markets, Inc.
Falcon Asset Securitization Corporation
Jupiter Securitization Corporation
ABN AMRO Bank N.V.
Amsterdam Funding Corporation
The Bank of Tokyo-Mitsubishi, Ltd.
Gotham Funding Corporation
JPMorgan Bank, N.A.
Wachovia Bank, National Association
Blue Ridge Asset Funding Corporation
City of Saginaw, Michigan
Michigan Strategic Fund
Whitney National Bank
Citicorp Securities, Inc.
First Chicago Capital Markets, Inc.
Dai-Ichi Kangyo Trust Company of New York
Cede & Co.
Ohio Water Development Authority
Cleveland Trust Company
Deposit Guaranty National Bank
Regions Bank
Lord Corporation
A3 Funding LP
Ableco Finance LLC
Agricultural Bank of China
Amaranth Partners LLC
Apollo Distressed Investment Fund
Appaloosa Invest Ltd. Partnership I
Australia and New Zealand Bank Group
Banco Bilbao Vizcaya Argentaria, S
Banca Nazionale Del Lavoro SpA, New
Banco Santander Central Hispano S.A.
Bank of America, N.A.
Bank of China Luxembourg SA
Bank of New York
Bank of Nova Scotia
Bank of Toyko Mitsubishi Company
Barclays Bank PLC

BNP Paribas
BrenCourt Distress Securities Maste
Calyon New York Branch [f/k/a] Credit Lyonnais
CapitalSource Finance LLC
Cargill Financial Services Intl. Inc.
Citibank N.A.
Citigroup Financial Products Inc.
Comerica Bank Michigan
Commerzbank Aktiengesellschaft New
Credit Industriel et Commercial
Deutshce Bank AG
Deutsche Bank Trust Company America
Dymas Funding Company LLC
Event Partners Debt Acquisition, LLC
Fifth Third Bank, Eastern Michigan
Goldman Sachs Credit Partners L.P.
Gulf Stream - Compass CLO 2004-1, Ltd.
Gulf Stream - Compass CLO 2005-1, Ltd.
HBK Master Fund L.P.
HSBC Bank USA, National Association
KeyBank National Association
Lehman Commercial Paper, Inc.
Mizhuo Corporate Bank Ltd. fka DKB
Morgan Stanley Senior Fundings, Inc.
Protective Life Insurance Company
Sequils Ing I, Ltd.
Severn River Master Fund Ltd.
Societe Generale SA New York
Special Situations Investing Group, Inc.
Sumitomo Mitsui Banking Corporation
Trilogy Portfolio Company, LLC
TRS Callisto LLC
TRS Leda LLC
TRS Thebe LLC
UBS AG, Stamford Branch
UBS Loan Finance LLC
UFJ Bank Limited
Windmill Master Fund LP
Grand Central Asset Trust, SIL Series
Sea Pines Funding LLC
Tenor Opportunity Master Fund, Ltd.
Citicorp Vendor Finance, Inc.
Compaq Financial Services Corporation
Crown Credit Company
Sentry Financial Corporation
The Peltz Group, Inc.
Whitney Private Debt Fund LP
Bear Stearns Investment Products
Secondary Loan and Distressed Credit
ACA CLO 2005-1, Ltd.
Access Institutional Loan Fund
ADAR Investment Fund Ltd.

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Addison CDO, Limited
AG Alpha Credit Master, Ltd.
Ahab Partners, L.P.
Airlie Opportunity Master Fund, Ltd
American Express Certificate Company
AMMC CLO
Archimedes Funding IV, Ltd.
ARX Global High Yield Securities
Aslan Capital Master Fund, LP
Atlas Capital Funding, Ltd.
Atrium
Avenue CLO
Avery Point CLO, Ltd.
Balboa CDO I, Limited
BDC Finance LLC
Black Diamond Offshore Limited
Blue Square Funding Ltd. Series 3
Boldwater CBNA Loan Funding LLC
Boldwater Credit Opportunities
Boston Harbor CLO 2004-1, Ltd
Boston Income Portfolio
Brookville Capital Master Fund, L.P.
Brun Mawr CLO, Ltd.
Callidus Debt Partners CDO Fund I
Candlewood Capital Partners LLC
Canpartners Investments IV LLC
Canyon Capital Partners
Castle Garden Funding
Castle Hill
CDL Loan Funding LLC
Cedarview Opportunities Master Fund
Celerity CLO Ltd
Centurion CDO
Chatham Light II CLO, Limited
Citadel Hill 2000 Ltd.
Colonial Funding LLC
CSAM Funding IV
C-Squared CDO Ltd.
Cumberland II CLO Ltd.
Cypresstree Claif Funding LLC
D.K. Acquisition Partners, L.P.
Debt Strategies Fund, Inc.
Delaware Corp Bond Fund
Delaware Delchester Fund
Desjardins Financial Security Life
Diversified Income Strategies
Diversified Investors High Yield
Dryden Leveraged Loan
Duane Street CLO 1, Ltd.
Duma Master Fund LP
Dunes Funding LLC
ELF Funding Trust I

Employers Insurance of Wausau
Empyrean Investments, LLC
Endurance CLO I Ltd.
Excess Book
Feingold O'Keefe Credit Fund CBNA
First Trust Highland Capital
Flagship CLO
Forest Creek CLO, Ltd.
Fortis Bank SA NV Cayman Island Branch
Forstress Credit Funding
Lightspeed CLO
Galaxy
Gleneagles CLO Ltd.
Global Enhanced Loan Fund S.A.
Global StocksPLUS Income Fund
Gracie Capital L.P.
Greywolf Loan Participation LLC
Guggenheim Portfolio Company XII
Hammerman
Harbour Town Funding LLC
High Income Portfolio
Highland Floating Rate
Horizon Income Fund, Ltd.
IDS Life Insurance Company
ING Investment Management
Investment CBNA Loan Funding LLC
Investors Bank and Trust Co
Jasper CLO Ltd.
Katonah
KIL Loan Funding LLC
Kingsland I, Ltd.
KKR Financial CLO 2005-1, Ltd.
KZH
Liberty CLO Ltd.
LibertyView Loan Fund, LLC
Lincoln National Life Insurance Co.
Linden Capital LP
Lispenard Street Credit (Master)
Loan Funding LLC
Loan Star State Trust
Long Grove CLO, Limited
Madison Park Funding I, Ltd.
Marathon CLO I Ltd.
Marathon Special Opportunity
Market Square CLO Ltd.
Maquette Park CLO Ltd.
McDonnell Loan Opportunity Ltd.
Metropolitan West
ML Global Investment Series Income
Mountain Capital CLO
Muirfield Trading LLC
National City Bank

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Nemean CLO, Ltd.
Oak Hill Credit
Oak Hill Securities Fund
OCM High Yield Plus Fund LP
Octagon Investment Partners
Panton Master Fund LP
Park Avenue Loan Trust
PIMCO Floating
Pinewood Credit Markets Master Fund
Pioneer Floating Rate Trust
PNC Bank, N.A.
Post Leveraged Loan Master Fund, LP
Post Opportunity Fund L.P.
Post Total Return Fund, L.P.
Principal Life Insurance Company
Prospect Funding I, LLC
Putnam Investments
Q Funding III LP
Quadrangle Master Funding Ltd
Quattro
R2 Top Hat, Ltd.
Race Point
Red Fox Funding LLC
Redwood Master Fund, Ltd.
Riviera Funding LLC
Robson Trust
Rockwall CDO Ltd.
Rosemont CLO, Ltd.
Salomon Brothers Variable Rate
Sankaty High Yield Partners
Satellite Senior Income Fund
Saturn Trust
Scoggin Worldwide Fund Ltd
Scottwood Partners LP
SEI Institutional Managed TST
Seneca Capital, L.P.
Sierra CLO I Ltd.
Silverado CLO 2006-1 Ltd.
Sky CBNA Loan Funding LLC
SMBC MVI SPC
SOF Investment, LP
Southport CLO, Limited
SRI Fund LP
Stanfield Quatro CLO
SunTrust Bank Atlanta
TCW
The Drake Offshore Master Fund, Ltd
The Foothill Group Incorporated
The Hartford Floating Rate Fund
Thirvent High Yield
Velocity CLO, Ltd.
Venture CDO

Vista Leverage Income Fund
Vulcan Ventures, Inc.
Watershed Capital
Waterville Funding LLC
Waveland-Ingots, Ltd.
Wells Capital Management
Western Asset Floating Rate
Wind River CLO I, Ltd.
Wrigley CDO, Ltd.

XV. State and Other Government Authorities

Air Resources Board (ARB) California
Alabama Department of Environmental Management
(ADEM)
Arizona Department of Environmental Quality (ADEQ)
California Environmental Protection Agency (Cal EPA)
Certified Unified Program Agencies (CUPA) (California)
Colorado Department of Public Health and Environment
(DPHE)
Department of Toxic Substances Control (California)
Georgia Department of Natural Resources
Illinois Environmental Protection Agency (EPA) (Illinois)
Indiana Department of Environmental Management
(IDEM)
Integrated Waste Management Board (CIWMB)
(California)
Kansas Department of Health & Environment
Kentucky Environmental and Public Protection Cabinet
Minnesota Pollution Control Agency
Mississippi Department of Environmental Quality
Missouri Department of Natural Resources
New Jersey Department of Environmental Protection
New York State Department of Environmental
Conservation (NYSDEC)
Office of Environmental Health Hazard Assessment
(OEHHA)
Ohio Department of Commerce (BUSTR)
Oklahoma Corporate Commission
Oklahoma Department of Environmental Quality
Pennsylvania Department of Environmental Protection
Regional Air Pollution Control Agency (RAPCA) (Ohio)
South Carolina Department of Health and Environmental
Control
State Department of Health Services (California)
State Water Resources Control Board (SWRCB)
(California)
Tennessee Department of Environmental and
Conservation
Texas Commission on Environmental Quality
U.S. Department of Transportation
U.S. Environmental Protection Agency
Wisconsin Department of Natural Resources

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Occupational Safety and Health Administration (OSHA)

XVI. Potential Interested Parties

Brittingham, Julie & David
Estate of Stella Demeniu
Grimes, Rita
Quinn, Larry
Shannon Shaw, Martin L.
Consumer Electronic Product Line
Vehicle Electronic Product Line

XVII. Litigation Parties

Adams Oil
Alan Torabi
Alfaro, Jose C.
Allegheny Coatings
Allegheny Rodney
Allegre Dong AH
Alternate Resource, Inc.
American Electronics Components (AEC)
Amy C. Bastien
Bryan, Greyson
Arbogast, Michael A.
Asherbranner, Jennifer T.
Associated Springs & Barnes Group, Inc.
Austin Group, Ltd.
Automotive Technologies International, Inc.
Ayusa
A&O Mold & Engineering, Inc.
Barnes, Cleary
Bartell, Greg
Beck, Bobby
Bedrin, John
Bendix ABS Fires
Bernadine Peace
Betty J. Flora
Beuke, Robert L.
Bex, Russell
Bishop, Sr., James Denson
Blas, Cassandra E.
Bradley, Phyllis Jean
Brady, Billy W.
Brewer, Mary M.
Brian Dickerson
Brian Mahle
Brian Penley
Bridget A. Neubauer
Brown, James Lee
Building Materials Holding Corporation
Buis, James
Bulk Terminals, Inc.
Byron E. Hurst

Canter, Richard
Carl Allison
Central Bank of Brazil
Chad Dougherty
Chapa, Israel
Charles Francis Kulinec Jr.
Chase-Orr, Kimberly
Chris Wong
Cindy Lee Schlicher, n/k/a Cindy Lee Berthold
Circle Plastic Products, Inc.
City of DelRay Beach Police
Gimpex
Mano Gum
VEHVAC
Cloncs, Donald
Clorex S.A.
Columbus Plant Fire
Condutelli
Conrad, Dean F.
Cook, Sylvia
Cox, Jon C.
Crown City Plating Company
Custom Energy, L.L.C.
C&J Industries
Daniel A. Miller
Davis, Robert E., II
Vasquez, Joe R d/b/a/ Farmers' Marketing Service
Republic Waste Industries, Inc. a/k/a Autonaton
Kelly Koszewski
INFONAVIT (Instituto del Fondo Nacoinal de la
Vivienda para los Trabajadores)
Tolulene & Cloroethane
Solvent Chemicals
Opel Hungary/GMPT
IMSS (Instituto Mexicano del Seguro Social)
Demet
Dennis Sharp
Denso Corporation
Devlieg Boulevard II, Inc.
DHB-CA
Donna R. Wilson
DSL Net Inc.
Eaton Corporation
Edith C. James
Elco Textron Fastening Systems
Elmore, Jr., Arlis M.
Energy Conversions Systems (ECS) f/k/a Morganite
Ennis, Donald
ESSEDUE
Estate of Lannon
Ethylene Propylene Diene
Eva M. Orlik

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Executive Loan Program - MI
Farag Mohamed
Felipe F. Gavia, Sr.
Fiber Optic Fund
Fiber Systems International, Inc.
First Technology
Fleming, Joseph A.
Flex-Tech
FLSA Investigation, Kettering
Folck, Neal C.
Freddie L. Johnson
Gaines, Ira
Gann, Robert Edwin
Gary Whitney
GfH
Gillette, Edward A.
Greystone & Co.
Groce, Kelly R.
Gualandi, Kevin
Gulf Coast Bank & Trust Company
Gutjahr, Michael
Hammer, Edward
Harold Woodson
Hayes Brake
Hillman, Robert
Hirschmann Electronics GmbH & Co.
Hoover Precision Plastics
Hoyt, Arthur C.
HPI
Hubbard, Clarence E.
Hunter, Clemie
Hutchinson Seal Corp.
H.E. Services Company
ICG Communications, Inc.
Diavia Belgian Distributor
IUE Moraine Umpire
James Burdette
James H. Nguyen
James Truscio
Jason Mills
Jeff Stoughton
Jevicks, Teresa
John Guevrra
John Petrie
Johnson, Jana C.
Joseph Reno
Judith Myers
Karlin, Lawrence
Kenneth J. Kumiega
Key Plastics
Kim Fouche
Kim N. Khan

Kimberly Y. Foster
Kostal of America, Inc.
Kramer, Steven
Kraus, Jessica
Laneko
Lemon Bay Partners
Leon Sammons
Linda Osowski
Linerboard Antitrust
Litex, Inc.
Lockheed Martin Corp.
Lori Smith
Lunt Manufacturing Co., Inc.
Lynn Rowell
L&W Stamping, Inc.
Magnesium Aluminium Corporation
Mansel Hagan vs Clyde Lee, Jr.
Mark Heathco
Martin J. Jordan
Martina Clark
Martinez, Jose Angel Mata
Mary Smith
Means Industrial, Inc.
Merritt, James and Bonnie
Michael A. Polito
Michael K. Snider
Michael S. Young
Michelle Hyder
Mike Birdyshaw
Mike Leslie
Milwaukee Design Center
Minnick, Ralph D.
Modine Manufacturing Company
Morrison, Thomas
Mortensen, Philip Bradley
Motorola Quadrasteer
NBR
Neal C. Folck
Newton, David
NGK Spark Plugs USA, Inc.
Norma Jean Torsky
Norman Jones
O'Brian, George M.
O'Brien, Michael L.
O'Neill, Mary P.
Orlick Industries, Ltd.
OSHA Recordables
P-K Tool & Manufacturing
Pamela K. Dotson
Paragon/CJR
Parkview Metal Products, Inc.
Partridge, Steve

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Patent Holding Company
Paul J. Turinsky
Paul Kirsch
Automotive Applied Technologies Limited
Pennington, Jeff
Peter Yang
Petrie Household Goods Claim
Phelps, John W.
Phillips, Robert
Poitra, Tammie
Praxair Surface Technologies
Priest, Aaron
Pritchard, Deborah Brown
Proud, Douglas
Quake Global, Inc.
Quinn, Larry
Raphael, Naomi
Rebecca Lea Miles
Rebecca Rudzik
Reilly, Jr. Thomas A.
ASEC France
Richard Barner
Richard J. Jakupco
Richard Kowalski
Richard W. Knisley, II
Rio Bravo Occupied Worker Housing
Robert Givens
Robin McCree
Roselyn Motley
Rowley, Donald
Ruben J. Rosen
Russell Anderson, Jr.
Russell, Thomas
Sedberry, Joyce
Segway
Sharon Kelley
Sharyl Yvette Carter
Shawn VanAmburg
Shaw, Martin L.
Shontea Jenkins
Siemens VDO Automotive AG (SVDO)
Smith, James O.
Smith, Louis
Smolik, Lillie
Sonja Abernathy
SouthTrust Bank
Stansbury II, Robert L.
Stejakowski, Dennis
Stephen M. McKee
Steven Williams
Strategic Distribution Marketing De Mexico, S.A. DE
C.V.

Strattec Security Corporation
Stuck, Ronald P.
SungWoo
Anglo Metals, Inc.
Takata-Petri AG
Talbot Case
Tammy A. Vandale
Tasha Kelely
Tenneco Automotive Inc.
Terazosin Hydrochloride
Terrence Evans
E&C-Sanko
The Chamberlain Group, Inc.
Theresa L. Spencer
Thomas York Jr.
Ticona Engineering Polymers
Tina Newman
Grundig Multimedia B.V.
Trovan
Tuthill, Rusty
ESS, Inc.
Delco Remy America, Inc. (DRA)
Nabco Inc.
Infratrol Cure Ovens
U.S. Aeroteam, Inc.
Valeo Electrical Systems, Inc.
Valeo Switches and Detection Systems, Inc.
Ventra - Tech
Vincent J. Coletta
Waldo, Richard L.
Walter Keith Lawson
Wheeler, Bruce C.
Whitehead, Anthony
Whitmire, Steven Lee
William Ashburn
William Blaesi
William Jensen
William P. Edwards
Willis, Steven
Woodward Diesel Pump
Wood, Ralph
Wright, Eugene A
Yates, Dale A.
Alex S. Stewart
Anthony F. Budak
Arnold, James Jr.
Automotive Technologies, Inc.
Avarette, Bessie
Baxter, Daniel
Bentley Rolls-Royce
Berry, Doris
Bhones, Diane

Exhibit 2 to
Declaration of David A. Wilson

BMC Holding Corporation d/b/a BMC West
BorgWarner Inc.
BorgWarner Turbo Systems, Inc.
Brantley, Shalonda J.
Brian Lyons
Britt, Stephanie
Brooks, Diane
Brooks, Marvin
Brooks, Shameila
Brown, Celestia
Bryce Woodward
Buchanan, Rufus O.
Burch, Amy R.
Butler, Daisy J.
Campbell, John E.
Chivers, Kathy L.
Clyde Wilson
Cockrane, Ameatha
Colbert, John E.
Connie Fournier
Copeland, Huey G.
CWI
Daniel Lamb
Davis, Janetta
DCX
Diana B. McBride
DMS NA
Droman, Rick
Dukarski, Katherine
Dutton, William Boyd
Edward Joseph Greenwood
Elco Textron, Inc.
Enterprise Automotive Systems
Epsilon
Farmer, Darryl G.
Faurecia Exhaust Sys Inc.
Fieger, Fieger, Kenney and Johnson
Fields, Charlotte
Foster, Kim L.
Gaddis, Tracy
Garcia, Jessie L.
Gilyard, Jonnie
Glass, Coy
Glynn, Marcus
Gonzalez, Phillip
Gordon, Franklin
Gordon, Patricia
Gregory James Knighton
Harco Industries, Inc.
Harden, John W.
Hardy, William
Harold Aubert

Hassel, Claudette M.
Hernandez, Gloria
Herndon, Laura V.
Hills, Donald L., Sr.
Honeywell ACS Sensing & Control
Hood, Constance
Hood, Kelli
Howard, Mark
International Truck
IUE-CWA Local 755
IUE-CWQ
Johnson, Ruth
Johnson, Shanellie
Jones, David
Jones, Lonnie
Josey, Anita
Joyce Walker
Julias, Steven
Kevin R. Walter
Kowallek, Daniel E.
Land Rover
Larry Brady
Larry C. Peters
Latimore, John L.
Lee Young
Linda Hudson
Lisa Gross
Little, Robert W.
Logistics Solution Group S.A. de C.V.
Lumpkin, Robert J.
Lunn, Richard
Mahle Sistemas de Filtracion de Mexico
Massey, Patricia
Matter, Phillip
MBUSI
Teresa Hurst
McCullough, Amy M.
McDonald, Wilfred A.
MCI Telecommunications Corporation
McMillon, Anna
Meyer and Williams
Mulligan, Charles D.
Ondo, Anthony C.
Opel
Owens, Donna
Peters, Jerry
Philip Gonzalez
Pickett, Mary
Powell, Charlene
Qualls, Debbie L.
Randal A. Middleton
Reyes, Daniel

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Declaration of David A. Wilson

Robert Lewis
Samacki, Rachel
Shanks, Carol
Sherban, Daniel
Sherer Electric
State of New York
Surles, Brenda
Swain, Andrew
Taylor, Kenneth
Thomas, Demetrius
Thompson, Maria N.
Todd, William N.
Vincent, Leo J.
Walker, Joyce
Warner-Eno, Leslie A.
Wayne Conwell
West, Roleda
Whitaker, Samuel F.
William D. Hanline
Williams, Lester
Wilson, Loretta
Winbush, Meatha
Wisehart, Rhonda
Wolan, Lea
Woodard, Anthony
Young, Karl L.
Adams, Thomas E.
Aimtronics Corporation
Alternative Resource, Inc.
Ana Paula
Anorve, Juan
Apple Computer
Arnold & Porter
Aziz, Salman
Bernstein, Sidney
Brown, Jonathan
CDA Consulting
Celso Gon*alves Viana
Chilton, Alfred
Clark, Charles
Dactem, Inc.
Dangerfield, Shawn
Daniel Legorreta
Donald M. Lyon, Esq.
Dynamic Sciences International
Eftec North America, LLC
Electrical Systems Motors
Electronic Environmental Engineering
Electrospec Cost Recovery
Ellis, Peter
Fabricated Metals
Financial Services of America, LLC

Fosbre, Frank J. Jr.
Fromm, Pamela
Gabrielle, Lori J.
Glass, Garvin
H.P. Haveles, Esq.
Hahn Elastomer
Hanners, Carolyn
Harley Brakes
Hassett & Donnelly, PC
Howery Simon Arnold & White, LLP
INSS
Invensys
Itabirito Plant
Jan Strzebniok
Janet E. Moser, Esq.
Jarzyniecki, Philip
Jeanniard
Jeff C. Spahn, Jr., Esq.
Joe Viviano
Jon E. McDermott, Esq.
Jon R. Smibert, Esq.
Jonathan B. Taylor, Esq.
Jones, Leland
Jones, Rodger
Jones, Vanessa
Joshua A. Sherbin, Esq.
Joyal Products, Inc.
Junkin, Harrison & Junkin, PC
JV Products
Kenna Technical Services
Kenna, William
Kessler, Thomas
Kreegar, William C.
Krupp-Hoersch
Laborsource 2000, Inc.
Lazor, Daniel
LK Nagano Sistemas Automotivos Ltda.
Luiz Alberto Moreira
Manns, Debra A.
Matamoros
Matthew G. Lindberg, Esq.
Mauro Lucio Diniz
McAleer, Adrian
MetroCal, Inc.
Ministerio Publico
Missing Press Parts
Mubea, Inc.
MyFi Battery Fires
Nesco Industries
Novo Rio Baterias Ltda.
Nu Tech Plastics Engineering, Inc.
Olson Tooling

Exhibit 2 to
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Onsalma
Palmer, Cindie L.
Paul Rosen, Esq.
PODS
Power Outage
Public Lighting Authorities
Reynosa
Richard Vance, Esq.
Ross, Marion
Royal Freight, L.P.
S "nia Aparecida da Silva
Samuel W. Junkin, Esq.
SEC-MSD Software Corporation
Seskin, Lauren
Smith, Erisha
Sobel, Jonathan F.
State of Minas Gerais
Stewart, Andrew
Stites & Harbison, PLLC
Tom Van Dusen
Valeo North American Corporate
Watkins Motor Lines
Weber, Herman
William L. Seldeen, Esq.
Williams, Modina
Xandex, Inc.
Yount, Loretta

**XVIII. Holders of 5% or More of the Equity
Securities of Company**

Capital Group International, Inc.
Capital Research & Management Company
Dodge & Cox
State Street Bank and Trust Company
Brandes Investment Partners, LLC

**XIX. Holders of 5% or More of Notes of the
Company**

First Clear
Investors Bank & Trust Co.
Lehman Brothers, Inc.
Mellon Trust
ML Sfkpg
NFS LLC
Pershing LLC
SSB Electronic USA

XX. Employees of the Office of the US Trustee, NYC

Austin, Elizabeth J.
Tom, Mary Elizabeth
Arso, Courtney
Brooks, Catletha

Catapano, Maria
Choy, Danny A.
Davis, Tracy Hope
Dub, Elizabeth C.
Elkins, Hollie T.
Felton, Marilyn
Fields, Myrna R.
Joseph, Nadkarni
Leonhard, Alicia M.
Lord, Delores
Lustrin, Pamela J.
Martinez, Anna M.
Masumoto, Brian S.
Mendoza, Ercilia A.
Mobley, Darin L.
Moroney, Mary V.
Morrissey, Richard C.
Schwartzberg, Paul K.
Sharp, Sylvester
Soto, Hector
Velez-Rivera, Andy
Zipes, Greg M.
Martini, Deirdre A.
Crawford, Desiree
Haynes, Hope A.
Porter, Carol A.
Segreto, John

XXI. Bankruptcy Judge Drain and Staff

Adlai S. Hardin
Allan L. Gropper
Arthur J. Gonzalez
Burton R. Lifland
Cecelia G. Morris
Deirdre A. Martini
Elizabeth J. Austin
James M. Peck
Mary Elizabeth Tom
Prudence C. Beatty
Robert D. Drain
Robert E. Gerber
Stuart M. Bernstein
Tracy Hope Davis

**XXII. Objecting/Additional/Adverse
Parties/Postpetition Parties**

@Road, Inc.
A Berger Precision Ltd.
A. Schulman, Inc.
A.T. Kearney, Inc.
A/C Holdings Investments
A-1 Specialized Services and Supplies, Inc.

Exhibit 2 to
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AB Automotive, Inc.
ABC Group Air Management System
ABC Technologies, Inc.
Abco Fire Protection, Inc.
Abramczyk, Lawrence
A-D Acquisition Holdings, LLC
Admiral Tool & Manufacturing Co.
Admiral Tool & Manufacturing Co.
Advanced Decorative Systems - Kamagraph
Ai--Doraville, LLC
Ai-Genesee, LLC
Alcan Rolled Products-Ravenswood, LLC
Alexandria Extrusion Co.
Alfaro, Jose
Alfaro, Martha
Algoods USA, Inc.
Alicia M. Leonhard
Allegro Productions Inc.
Alliance Precision Plastics Corporation
Alpine Electronics of America, Inc.
Alstom Power Environment
Alstom Power Environmental Consult GmbH
Aman Environmental Construction, Inc.
AMEC Earth & Environmental, Inc.
American Recycling & Manufacturing Co., Inc.
Ameritech Credit Corporation
Ametek Dixon
Ametek, Inc.
AMR Industries
Amroc Investments LLC
Appaloosa Management L.P.
Appaloosa Management L.P. (Rerun)
Appaloosa Management L.P.
Applied Tech Industries, Inc.
Arabian Battery Holding Company
Aramark Services, Inc.
ARC Auto, Inc.
ASM Capital
AT&T Corp.
Atlas Pressed Metals
Autocam Corporation
Autoliv ASP, Inc.
Avenue Capital Group
Avon Automotive
Azimuth North America LLC
B&B Machining & Grinding
Backie, Robert
Baker Hughes Incorporated
Baker Petrolite Corporation
Balch & Bingham LLP
Ball Systems, Inc.
Banco JP Morgan SA Institucion de Banco Double

Bank of Lincolnwood
Banus, Alice J.
Barliant, Ronald
Barnes Group Inc.
BASF Corporation
BASF Corporation
BASF Corporation
Battelle Memorial Institute
Battenburg, J.T.
Beacon Reel Co.
Bear Stearns Investment Products
Behr Industries Corp.
Behr Industries Corporation
BEI Sensors & Systems Company
BEI Technologies, Inc.
Benteler Automotive Corp.
Bishop, Sr. James E.
Bona Vista
Borg Indak, Inc.
Breen Color Concentrates, Inc.
Brenntag Southwest
Buck Consultants, LLC
Cadence Innovation, LLC
Cadillac Rubber & Plastic
Calvary Design Team, Inc.
Capro, Ltd.
Caraustar Custom Packaging Group, Inc.
Carl Kufner
Carlo Technical Plastics
Cascade Die Casting Group, Inc.
Cases2Go
Castrol Industrial North America
Castrol Industrial North America Inc.
Celestica
Century Mold and Tool Co.
Cerberus
Cerberus Capital Management, L.P.
Cherokee North Kansas City, LLC
Cherry Corporation
Cherry GmbH
Cimbar Performance Minerals
City Of Wyoming
Clarion Corporation
Clark, Thomas & Winters P.C.
Cleary Gottlieb Steen & Hamilton LLP
Commonwealth of Massachusetts
Comptrol Inc.
Compuware Corporation
Concordia Advisors LLC
Constellation NewEnergy - Gas Division LLC
Constellation NewEnergy, Inc.
Continental Cass

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Contrarian Funds LLC	Engineered Systems, Inc.
Contrarian Funds, LLC	ENTEK International, LLC
Control & Power, Inc.	Entergy Services, Inc.
Control Masters, Inc.	Environ
Controls Crew Inc.	Equistar Chemicals, LP
Corning Incorporated	ESPEC North America, Inc.
Covisint	Evans, Terrence
Creative Techniques, Inc.	Evercore Partners
Crishon, Daniel B.	Fair-Rite Productions Corporation
Crown Credit Company	Ferro Corporation
CSX Realty Development, LLC	Flexible Automation Inc.
CSX Transporation, Inc.	Flextronics Technology (M) SDN. BHD
CTP Carrera, Inc.	Floform
Cypress-Fairbanks ISD	Flow Dry Technology Ltd.
Cyro Industries	Freescall Semiconductor
Cyrus Capital Partners	Fried, Frank, Harris, Shirver & Jacobson LLP
D.C. Capital Partners, L.P.	Fujikura America, Inc.
D.E. Shaw and Co.	Furukawa Electric Co., Ltd.
Daewoo International (America) Corp.	Furukawa Electric
Damren, Samuel	G.P. Reeves, Inc.
Dane Systems LLC	Gannon, Michael P.
Dashkovitz, Dennis	Gene T. Moore
Datwyler Inc.	Genearl Electric Capital
DBM Technologies, Inc.	General Products
Deliverus Network, Inc.	Genesee Packaging, Inc.
Detroit Heading, LLC	Georgia Department Of Revenue
Deutsch Dagan Ltd.	Gibbs Die Casting Corporation
Deutsche Bank Securities	GKN Sinter Metals, Inc.
Devco Corporation	Glover, John
Dexport Tool-Mfg.	Gobar Systems, Inc.
Deykes, Douglas	Goldman Sachs Group, Inc.
Dierker & Associates, P.C.	Gooding Company, Inc.
DK Acquisition Partners LP	Gray, Stephanie
Dobmeier Janitor Supply, Inc.	Greenhill & Co.
Dolce Investments LLC	Greer Stop Nut, Inc.
Dondero, James D.	Greer Stop Nut, Inc.
Doosan Infracore America Corp.	Greif
Doshi Prettl International, LLC	Gruner AG
DOTT Industries, Inc.	Gulf Coast Bank
Doty, Charles	H.E. Services Company
Downey, William P.	Hamlin Tool & Machine Co., Inc.
Duraswitch Industries Inc.	Harbinger
Earl Washington	Harbinger Capital Partners Master Fund I, Ltd.
Eaton Electrical, Inc.	Harbinger Capital Partners, LLC
Eaton Hydraulics, Inc.	Harbinger Del-Auto Investment Co. Ltd.
Eclipse Tool & Die, Inc.	Harris County / City of Houston
Eco-Bat America	Hayes Lemmerz International, Inc.
Edwin B. Stimpson Co., Inc.	Haynes and Boone, LLP
El Paso Heater & Supply Company	HB Performance Systems LLC
Electronic Data Systems (EDS)	HEAD Acoustics, Inc.
Elliot & Associates	Hexcel Corporation
Energy Engineering & Consulting Services, LLC	Highland Capital Management, L.P.

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Highland Credit Strategies Fund	Karl Kuefner, KG
Highland Multi-Strategy Master Fund, L.P.	Katz, Erwin
Highland Multi-Strategy Onshore Master SubFund, L.L.C.	Kaye Scholer LLP
Hitachi Magnetics Corporation	KDS Controls Inc.
Hollingsworth Sawmill Inc.	Kelly, James H.
Homer, Inc.	Kelsey-Hayes Company
Honigman Miller Schwartz and Cohn LLP	Kelsey-Hayes Company
Hoover Precision Products, Inc.	Kensington International Limited
Houlihan Lokey Howard & Zukin Capital, Inc.	Kerscher, William
Howes Temco	Keystone Powdered Metal Company
HQ Location	Kilroy Industries
HTT, Inc.	Kilroy Realty
Huntsville Radio Service, Inc.	KLA Tencor Corp.
Huston, Audrey L.	Klash, Inc.
Huston, Clarence	Korten Quality Systems, Ltd.
Huston, John Terry	Koury, James M.
Hyatt Legal Plans, Inc.	Koyo Corporation
Hydro Aluminum	Kringeta Design & Drafting
Hyundai Motor America	Kyocera Industrial Ceramics Products
Hyundai Motor America	Kyocera
Hyundai Motor Company	L&W Engineering Co.
Hyundai Motor Company	LaborSource 2000, Inc.
ICX Corporation	Ladika, Andrew
IER Fujikura	Lafonza E. Washington
IER Industries	Lafonza Earl Washington
ILM Tool Incorporated	Lakeshore Graphic, Inc.
INA USA, Inc.	Lakeside Plastics Limited
Industrial Coating, Inc.	Lampe Conway & Co., Inc.
Industrias Fronterizas HLI S.A.	Latigo Partners, LP
In-Parallel Computer Staff Ltd.	Law Debenture Trust Company Of New York
InPlay Technologies, Inc.	Lawrence, Brenda
Intermet Corporation	LBQ Foundry S.A. de C.V.
Interpublic Group of Companies, Inc.	Le Belier
Iron Mountain Information Management, Inc.	Legal Cost Control, Inc.
Italttech	Leicester Die & Tool, Inc.
Itautec America	Leong, Wilfred D.
IUE-CWA	Letavis Enterprises, Inc.
Jacoby, Dr. Betty Anne	Lextron Corporation
JAE Electronics	Liam P. O'Neill
James, Edith	Lift Medic LLC
Janes, Richard	Lightsource Parent Corporation
Jason Incorporated	Liquidity Solutions, Inc.
Jefferies & Company, Inc. (Rerun)	Lockport City Treasurer
Jideco of Bardstown, Inc.	Longacre Fund Management LLC
Johnson Controls, Inc.	Longacre Master Fund Ltd.
Johnson, Freddie	Longacre Master Fund, Ltd.
Jon C. Cox	Lorentson Manufacturing Company, Inc.
Jorgenson, Ronald E.	LTC Roll & Engineering Co.
JST Manufacturing Co., Ltd.	M.J. Whitman LLC
Juki Automation Systems, Inc.	MacAuto USA, Inc.
Kachele GmbH	Magnesium Electron, Inc.
Kaiser Aluminum & Chemical Corporation	Mandato, Carmen J.

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Mapes Piano String Company	Ohio Department of Taxation
Marathon Asset Management LLC	Ohio Hoist & Puller
March Coatings, Inc.	OKI America, Inc.
Maricopa County	Omega Tool Corp.
Maricopa County Treasurer	Ontario Limited
MarTek, Inc.	Onyx Environmental Services
Martin L. Shannon Shaw	Optical Cable Corporation
Massachusetts Department of Revenue	Orlik, Eva
Master Products Inc.	OSRAM Opto Semiconductors Inc.
Maxim Integrated Products, Inc.	OSRAM Opto Semiconductors
Mayer, Brown, Rowe & Maw LLP	OSRAM Sylvania
Mayville Engineering Co., Inc.	Osram Opto Semiconductors Inc.
McDermott Will & Emery	Owl Creek LP
Mercedes-Benz International, Inc.	P&R Industries, Inc
Merrill Lynch, Pierce, Fenner & Smith Incorporated	Pagemill Partners, LLC
Metaldyne Corporation	Panasonic Automotive Systems Company of America
Metric Equipment Sales, Inc.	Pardus Captial Management, L.P.
MG Corp	Pardus European Special Opportunities Master Fund, L.P.
Michael Palmer	Park Enterprises of Rochester, Inc.
Michigan Department of Treasury	Parker, Erica S.
Michigan Heritage Bank	Parker, Ericka S.
Michigan Metrology	Parlex Corporation
Milbank, Tweed, Hadley & McCoy	Paul Free
Milliken Company	Paul Hastings Janofsky & Walker LLP
Minco Tool & Mold, Inc.	Paul, Weiss, Rifkind, Wharton & Garrison LLP
Miniature Precision Components	PCB Piezotronics
Mobile Display Systems	Penn United Technology
Mocny, Terry R.	Pension Benefit Guaranty Corporation
Moldtech, Inc.	Pension Benefit Guaranty Corporation
Moraine Maintenance	Pentastar Aviation, LLC
Morrie Wayne Henry	Perez, Victoria B.
Mothershead, Robert A.	Peugeot Japy Industries S.A.
Motion Industries, Inc.	Peugeot S.A.
Motorola, Inc.	PHH Arval
Mott Community College	Phillips Plastics Teas AG
Multek Flexible Circuits, Inc.	Pillarhouse (U.S.A.), Inc.
Multek Flexible Circuits, Inc.	Pioneer Automotive Technologies, Inc.
Murata Electronics	PLA Holding VI LLC
National Molding Corp.	PLA Industrial Fund I LLC
Needham, Carolyn	PLA Mexico Industrial Manager I LLC
Neosong USA, Inc.	Plastic Plate, Inc.
Neuman Aluminum	Platinum Equity
NGK Automotive Ceramics USA, Inc.	Platinum Equity, LLC
Nissan Technical Center North America, Inc.	Pogue, Ronald M.
Nisshinbo Automotive Corporation	PolyOne Corporation
Northfield Acquisition Co.	Portage County Water Resources Department
NSS Technologies, Inc.	Potter, Michael
Nutech Plastics Engineering, Inc.	Precision Wire Technologies
Oetiker	Pridgeon & Clay, Inc.
Oetiker, Inc.	Production Devices
Offshore International, Inc.	Proto Manufacturing
Ohio Department Of Taxation	Prudential Financial Inc.

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Prudential Investment Management Inc.
Prudential Real Estate Investors
Public Employee's Retirement System of Mississippi
Public Utilities Commission Of Ohio
Pullman Bank and Trust Company
PVI Industrial Washing
Quasar Industries, Inc.
Quest Diagnostics, Inc.
R.J. Tower Corporation
Rafael De Paoli
Raiffeisen Kapitalanlage-Gesellschaft m.b.H.
Ralco Industries, Inc.
Rasselstien GmbH
RecepTec, LLC
Recticel North America, Inc.
Recticel
Reno, Joseph
Ripplewood
Riverside Claims
Riverside Claims, LLC
Roater Coaters International, Inc.
Robert Backie
Robin Industries, Inc.
Rochester Distribution
Root International, Inc.
Rotaform, LLC
Rothrist Tube (USA) Inc.
Rotron, Inc.
Rozanski, Cathy
RSR Corporation
RT Sub, LLC
Russell Reynolds Associates, Inc.
S & Z Tool & Die, Inc.
Sacknew Products Division
Salga Plastics Inc.
Samtech and Multitronic (Mtronics, Inc.)
Samtech Corporation
San benito Consolidated Independent School District
Sanders Lead
Saturn Electronics
SBC Capital Services
SBC Communications Inc.
SBC
Schmidt Technology GmbH
Sealy RG Valley Buildings, L.P.
Security Plastics Division, NMC, LLC
Select Industries Corporation
Select Industries Corporation
Senko Advanced Components, Inc.
Sensus Precision Die Casting, Inc.
Serigraph, Inc.
Serma Coat Limited Liability Co.

SFS Intec, Inc.
SGS North America, Inc.
Sheldahl de Mexico S.A. de C.V.
Siddall, Gary
Sieloff, Michael E.
Siemens VDO Automotive SAS
Siemens
Sierra International, Inc.
Sierra Liquidity Fund
Sierra Liquidity Fund, LLC
Sierra Liquidity Fund, LLC
Sierra Liquidity
Sizemore, Rick L.
SkyWorld Interactive
SMC America
SMC Corporation Of America
Sojitz Corporation of America
Solelectron Corporation
Solution Recovery Services, Inc.
Solvay Flourides, LLC
Sonic Tech
Sony Electronics, Inc.
Southtec, LLC
SouthTrust Bank / South Trust Bank
South-West City School District Board of Education
Southwest Research Institute
Southwire Company
SPCP Group LLC
SPCP Group, L.L.C.
Specmo Enterprises
Springfield Associates LLC
SPS Technologies Waterford Company
SPS Technologies, LLC
State of Michigan Department of Labor & Economic
Growth, Unemployment Insurance Agency
Stelmach, Dale R.
Stephenson & Lawyer, Inc.
Stephenson and Lawyer, Inc.
Stichting Pensioenfond ABP
Strand Advisors, Inc.
Structural Mechanics Analysis
Sumitomo Corporation of America
Sumitomo Wiring Systems (U.S.A.), Inc.
Sun Microsystems, Inc.
Superior Design Co., Inc.
Susan M. Buttitta
Sweeton, Donald R.
Sweeton, Sarah E.
Tal-Port Industries, LLC
Tata America International Corporation
Taylor Hobson Precision
TCS America

Exhibit 2 to
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TDK (Tesa AG)
Teacher's Retirement System of Oklahoma
Technical Materials, Inc.
Tecnomec S.r.l.
Teledyne Technologies Incorporated
Teleflex Incorporated
Teleflex Morse
Temic Automotive of North Dakota
Tennessee Department of Revenue
Tennessee Valley Authority
Tesa AG
Textron Financial Corporation
Textron Financial
The Bishop Company
The Growing Concern
The Lee Company
The Renco Group, Inc.
The Thomas Engineering And Surveying Co.
The Timken Company
Thermo NITON Analyzers LLC
Third Avenue
Third Avenue Funds
Third Avenue Management LLC
ThyssenKrupp Budd Systems, LLC
ThyssenKrupp Budd Systems, LLC
ThyssenKrupp Stahl Company
ThyssenKrupp Waupaca, Inc.
TK Holding, Inc.
Toshiba America Electronics Components
Tower Automotive Bardstown, Inc.
Tower Automotive Bowling Green, LLC
Tower Automotive Chicago, LLC
Tower Automotive Finance, Inc.
Tower Automotive Granite City Services, LLC
Tower Automotive Granite City, LLC
Tower Automotive International Holdings, Inc.
Tower Automotive International Yorozu Holdings, Inc.
Tower Automotive International, Inc.
Tower Automotive Lansing, LLC
Tower Automotive Madison, LLC
Tower Automotive Michigan, LLC
Tower Automotive Milwaukee, LLC
Tower Automotive Plymouth, Inc.
Tower Automotive Products Company, Inc.
Tower Automotive Receivables Company, Inc.
Tower Automotive Services and Technology, LLC
Tower Automotive Technology Products, Inc.
Tower Automotive Technology, Inc.
Tower Automotive Tool, LLC
Tower Automotive, Inc.
Tower Automotive, Inc.
Tower Automotive, s.r.o.

Tower Services, Inc.
TPO Displays USA, Inc.
Trade Debt Net
Trans Tron, Ltd., Inc.
Trans-Matic Mfg. Co., Inc.
Tremont City Barrel Fill PRP Group
Tricon Industries, Inc.
Trinary
TRW Canada Limited
TRW Electronica Ensambls S.A. de C.V.
TRW Vehicle Safety Systems, Inc.
Tryolon Corporation
TUF-TUG
U.S. Timken Company
UBS Securities LLC
Ultratech, Inc.
Umicore Autocat Canada Corporation
Umicore
Union Pacific Railroad Company
United Minerals & Properties, Inc.
Universal Tool and Engineering
US Farathane Corporation
US Xpress Enterprises, Inc. Eft
Valeo Climate Control Corp.
Vanguard Distributors, Inc.
Venture Plastics, Inc.
Veolia Environmental Services
Veritus AG
Veritus Digital Technologies
Versatile Engineering, Inc.
Via Systems
Via Systems
Vitronic Sole Tech
W.E. Energies
Wabash, Inc.
Wachovia Bank, National Association
Wamco, Inc.
Warner Supply, Inc.
Weil, Gotshal & Manges LLP
Wellman, Inc.
Westwood Associates
Wexford Captial LLC
White & Case LLP
Whitney, Gary
Willkie Farr & Gallagher
Wilmington Trust Company
Wilson, Donna
Woco Industries
Woodson, Harold
WorldWide Battery Company, LLC
Worthington Steel Company
Wren Industries, Inc.

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Wright, David
WWG Inc.
XM Satellite Radio, Inc.
Yacub, Luqman
Yilmaz Sahinkaya Structural Mechanics Analysis Inc.
Yoder Industries Inc.
York International, Corp.
Zeller Electric of Buffalo, Inc.

XXIII. Proposed Mediators for Claims Administration

Abrams, Marc
Barliant, Ronald
Blalber-Strauss, Barbara
Brimer, Lynn M.
Conrad, Francis
Cook, Susan M.
Flaxer, Jonathan
Giunta, Rozanne M.
Handler, Wallace
Katz, Erwin I.
Moran, Edward
Nisselson, Alan
Rich, Jeffery N.
Rose, Ronald M.
Samet, Joseph